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ABSTRACT

Information on the finances and expenditure patterns of Ontario universities are presented in this annual report in a standardized format that allows both interinstitutional comparisons and comparisons with past years. Data are included for these universities: Brock, Carleton, Guelph, Lakehead, Laurentian (Algoma, Nipissing, and Hearst), McMaster, Ontario College of Art, Oise, Ottawa, Queen's, Ryerson, Toronto, Trent, Waterloo, Western, Wilfrid Laurier, Windsor' and York. Terms and categories are defined, and summary and institutional data are given on: total operating expenses by object of expense and by functional area; total expenses by type of fund and object of expense; total revenue by source and type of fund; enrollment and basic income units in 1977-78; percentage analysis of expenses 1973-74 to 1977-78; and percentage analysis of revenues 1973-74 to 1977-78. Data are in tabular form. (MSE)

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Report to the Council of Ontario Universities

TOTAL REVENUE AND EXPENSES FOR PROVINCIALLY ASSISTED UNIVERSITIES OF ONTARIO FOR THE FISCAL YEAR ENDED APRIL 30, 1978

Prepared by the
COU Research Division

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should be directed to

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Council of Ontario Universities
Conseil des Universités de l'Ontario
130 St. George Street
Suite 8039
Toronto, Ontario M5S 2T4

November, 1978

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COUNCIL OF ONTARIO UNIVERSITIES
CONSEIL DES UNIVERSITÉS DE L'ONTARIO

130 ST. GEORGE STREET. SUITE 8039
TORONTO. ONTARIO M5S 2T4
(416) 979-2165

1978 12 05

The Honourable Bette Stephenson M.D.
Minister of Colleges and Universities,
Mowat Block,
Queen's Park,
Toronto, Ontario.

Dear Madame Minister:

The Council of Ontario Universities is pleased to provide you with the annual report on the total revenue and expenses of the provincially assisted universities of Ontario for the fiscal year ended 30 April, 1978.

This Report provides much information on the finances and expenditure patterns of the universities of Ontario in a standardized format that makes possible both inter-institutional comparisons and comparisons with past years. It is our sincere hope that it will be of assistance to you, to your government, and to the Ontario Council on University Affairs in developing appropriate policies.

Sincerely,

Edward J. Monahan

Edward J. Monahan
Executive Director

EJM:bc
encl.

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REPORT OF
THE COMMITTEE OF FINANCE OFFICERS - UNIVERSITIES OF ONTARIO
TOTAL REVENUE AND EXPENSES
FOR THE PROVINCIALLY ASSISTED UNIVERSITIES OF ONTARIO
FOR THE FISCAL YEAR ENDED APRIL 30, 1978

The tables, schedules and summary data included in this report have been compiled from submissions prepared by the individual institutions. The report has been expanded this year to include data from the Ontario College of Art. Subject to the changes from last year in the Guidelines and Definitions which are noted by a vertical line in the left-hand margin and found under the tab Definitions, and to the change in the basis of accounting made in the year by two universities (as noted on Page A3 of their reports), the information is comparable and has been prepared on a basis consistent with the previous year.

Schedules 4 and 5 found in the summary section of this report show trends and changes in resource allocation and revenue based on the totals reported by the institutions. Individual institutions will show variations from these trends reflecting differences in academic programs, organization, physical environment, management philosphy, budgetary and accounting procedures.

Attention is directed to the General Caveat which follows. The Committee will welcome comments and suggestions on this report.

Chairman - Committee on Financial Reporting - Committee of Finance Officers - Universities of Ontario

Chairman - Committee of Finance Officers - Universities of Ontario

GENERAL CAVEAT

CERTAIN OF THE SUMMARY DATA IN THIS REPORT ARE SUBJECT TO INTERPRETATION OR CLARIFICATION BECAUSE OF INHERENT DIFFERENCES AMONG INSTITUTIONS IN ACADEMIC PROGRAMMES, ORGANIZATION, PHYSICAL ENVIRONMENT, MANAGEMENT PHILOSOPHY AND BUDGETARY AND ACCOUNTING PROCEDURES.

FINANCIAL REPORTING OF THE TOTAL REVENUE AND EXPENSES OF THE UNIVERSITIES OF ONTARIO FOR THE COUNCIL OF ONTARIO UNIVERSITIES AND THE MINISTRY OF COLLEGES AND UNIVERSITIES FOR THE FISCAL YEAR ENDED APRIL 30, 1978

GUIDELINES AND DEFINITIONS

GENERAL

The reporting format includes the display of the revenues and expenses of all the "funds" of the universities as well as the detail by functional areas for operating expenses. Normally, the criteria for placement of a particular revenue or expense within a fund or functional area on the report forms are the same as those used within the financial records or financial statements of a university. This will sometimes allow the same kind of income or expense to be reported differently be institutions. However, since the inception of this report, much attention has been devoted to reducing reporting inconsistencies among the universities. Therefore, when any of the following definitions specifically designate the placement of items these must be shown under the appropriate heading regardless of the practice at a university. (For example, health services and athletics are to be shown in the student service functional area even if they are carried as ancillary enterprises by a university.)

Even though expenses may have been charged to reserves or appropriations on the financial records or statements of a university, the reports should include these expenses. Transfers should neither be made from reserves or appropriations to

revenue nor should transfers to reserves and appropriations be shown as expenses. (For further reference see the paragraph on reconciliation on page 18.)

Due to potential distortion of both revenue and expense, no provision has been made for showing cost recoveries from external sources. Consequently, cost recoveries if applicable should be reflected using one of the following two methods:

(1) Show expenses at gross and take "recovery" into revenue

(2) Show expenses at "net" i.e. recovery would not show on the reporting form at all

Examples of the above are:

(1) Computer service sales to outside organizations

(2) Sale of central services (e.g. power, heat, etc.) to external institutions

The criteria for using either of the above options would be to best reflect the major operations of the university, e.g. the costs of the computer centre are primarily for educational purposes and the recovery as revenue is an assist to the university financing. Conversely the sale of power, heat, etc. may depict an overbuilt/overcost situation which if included at gross would distort the ratio of the expense in the operational area.

Pages A5, A6, A7, A8, and A9 of the reporting forms have been provided to display the "material" items contained within these specific objects of expense or revenue. In addition, you are asked to comment on all "material" extraordinary or non-recurring items included in the functional or fund areas. This reporting can be done on an attached supplementary schedule showing the necessary details;

identifying the object of expense, the functional or fund area, and reconciling the total to the amount shown on the report. As has been stated previously, one of the objectives of this reporting is to achieve a true measure of comparability and only by full identification can the extraordinary or non-recurring items be given their proper consideration.

The report for the fiscal period ending April 30, 1978 should be submitted by August 1, 1978 to:

Research Associate (Finance)
Council of Ontario Universities,
130 St. George Street,
Suite 8039,
Toronto, Ontario
M5S 2T4

GUIDELINES AND DEFINITIONS

A. OPERATING EXPENSES - FUNCTIONAL AREAS (Page A1 of the financial reporting forms)

1. Instruction and Research - This functional area of operating expense includes all direct costs of faculties, academic departments, graduate school, summer school, credit extension, deans and departmental offices and other academic functions and expenses attributable to the area of Instruction and Research.

   Note: Costs attributable to the Faculty of Medicine are to be shown in the designated column at the net cost to the university, i.e. recoveries from the Ontario Hospital Commission will be deducted before expenses are entered on the report and will not show as a lump sum offset or as revenue. The expenses of all other areas of Instruction and

Research including Health Sciences other than the Faculty of Medicine will be shown in the designated column and a sub-total of Instruction and Research entered in the third column of the report.

2. Library - This area encompasses the institution's main library, branch, faculty or departmental libraries, all purchases of books and periodicals from operating funds should be shown under this functional heading.

3. Computing - This functional area should include the costs of all campus computing and electronic data processing installations charged to operating expenses, including the Computing Centre and installations in faculties, schools, departments and other functional areas. If an institution employs a chargeout system of computing costs to users, the expenses should be drawn together and reported under this column. Having drawn together under this function the total costs of computing and EDP installations, an allocation is required of the total operating expenses between "Academic" (Instruction and Research and Library) and "Non-academic". The allocation is to be reported in the space provided at the bottom of the Financial Reporting form for Operating Expenses.

If there are allocations to other categories of funds of part of the total computer costs, the Object of Expense "Internal Cost Allocation" should be used for the purpose of recording these transfers. For example, this will apply to charges made to Sponsored Research funds. By making the transfers, the functional area will show the net charge to operating.

4. Student Services - This functional area should include the costs of services provided to students by the university other than direct teaching, research and administrative services and includes health services; counselling; athletics; Dean of Students; placement services; student housing services (not to be confused with residence hall operations); grants to student organizations; student programme costs, e.g. cultural, music, drama and student centre costs. These services may be provided out of general university revenue or wholly or in part by a specific charge included in the incidental fee structure.

   If any of the foregoing items are carried as ancillary enterprises on the statements of the university, the revenue and expenses should be transferred to this functional operating area for purposes of this report.

   Do not report Student Activity Fees collected and turned over to student councils or federations where the university is acting in an agency capacity.

5. Administration - This includes costs of the offices of the president and vice-presidents, the registrar, research administration, Board of Governors and Secretariat, finance and accounting, personnel and purchasing, institutional research, senate office, institutional membership fees, etc.

6. Physical Plant - Include in this functional area the costs of physical facilities, including planning and physical operations, university engineers, maintenance, security and protective services, fire, EC and MD, and boiler

insurance, and all utilities charged to operating expenses. (Please note definition for Utilities on Page 9.) If a chargeout system is employed, the expenses should be drawn together and reported under this function, particularly as this relates to renovations and alterations (please see definition of Renovations and Alterations object of expense on Page 9).

7. Other - This area is to be used for all other expenses including the development office, alumni office, public relations, legal, audit, convocations and ceremonies, insurance,(except fire, EC and MD, and boiler insurance which are to be reported under the Physical Plant function), etc.

Please note - The revenue and expenses for non-credit academic programmes are to be shown under Other Funds and not in the Operating Funds totals.

B. OBJECT OF EXPENSE - (Pages A1 and A2 of the financial reporting forms).

1. Salaries and Wages

(i) Academic Ranks - This object is to include the salaries paid to academic staff from lecturers to deans inclusive in faculties, academic departments, summer schools, credit extension courses and other academic functions. This category is meant to reflect here all salaries paid to full-time or part-time staff with academic rank which includes all payments for leaves of absence or sabbaticals.

(ii) Other Instruction and Research - Include all payments to those staff members engaged in instruction and research. The following staff

designations are to be reported: instructors, tutors, markers, demonstrators, teaching assistants, research assistants, invigilators, clinical assistants, post-doctoral fellows, and other non-ranked staff.

Note: Salaries paid from Sponsored Research funds are to be shown under the Trust Fund column and in the sub-object of expense, i.e. 1(i) or 1(ii) according to the rank and/or classification of the recipient.

(iii) Other Salaries and Wages - Include all salaries, wages and payments to non-instructional staff (support staff) including technicians, clerical and secretarial, administrative, physical plant personnel, etc.

Note: All salaries for functions other than instruction and research are to be included in this object even though an individual may hold the equivalent of an academic rank, for example, certain professional librarians or computing centre personnel.

2. Employee Benefits - This object is to reflect an institution's contributions (with respect to salaries reported in Item 1) for pensions including payments for actuarial deficiencies and past service liability, group life insurance, salary continuance insurance, dental plans, cost of Workmen's Compensation, free tuition, unemployment insurance, and other costs of an employee benefit programme. Exclude memberships or other perquisites of employment.

3. Books and Periodicals - Include all purchases of books, periodicals, micro-

films, microfiche and other reference materials, including costs of book-binding, with respect to the institution's main library, branch and faculty or departmental libraries. The expenses related to acquisition of books and periodicals should all show under the functional area of library.

4. Furniture and Equipment - Under the appropriate sub-heading of "purchase" or "rental", include here all expenses for furniture and equipment, including laboratory equipment, administrative equipment and furnishings, copying and duplicating equipment, computing equipment, maintenance equipment and all items which are normally classified as a fixed asset or the cost of which will benefit the area for more than one fiscal year. This treatment is suggested even though the cost may not be capitalized in the records of the university.

5. Operational Supplies and Expenses - Include in this object all expenses for supplies which will normally be consumed within the fiscal year, including postage, reproducing, (including all reproducing and printing carried out by the university), publications, long distance telephone charges, repair materials, maintenance and office supplies, etc.

6. Cost of Goods Sold - This object is to be used in circumstances of revenue producing activities where an inventory method of accounting is normally used, (e.g. bookstore, food services, etc.) and should include the laid down cost of goods purchased for resale only. The remaining costs of operating the service i.e. salaries, supplies, etc., are to be shown in

their respective objects. Where a service is externally contracted, the total costs of the contract should be included in the object "External Contracted Services". (Your attention is drawn to Page 9 Item 10 particularly as this relates to the contracting of services under ancillary enterprises.)

7. Utilities - Expenses for fuel, electricity, water, gas, telephone equipment and rental costs are reported in this object. (Note that under operating expenses the cost of utilities is to be included in total under the functional area "physical plant".)

8. Taxes - Include here all property taxes for which there are compensatory grants as well as all other payments for municipal services out of operating funds. Do not include taxes paid in relation to space rental but include with other costs of space rental under the object entitled "Miscellaneous".

   Note: Compensatory grants paid by the Province in lieu of municipal taxes are to be shown in "other" functional area of Operating Expenses. Payments for municipal services (e.g. garbage disposal, fire protection) out of operating funds are to be shown in the functional column "physical plant".

9. Renovations and Alterations - This includes expenses for renovations and alterations to existing university space (whether internally performed or externally contracted) but excludes expenses of maintenance, repair or refurbishing.

If these specific kinds of services are externally contracted include in this object and do not include in the "external contracted services" object. If internally performed, the total costs including labour and material should be brought together in this object.

Note: Repairs and refurbishing are not to be included in this object. The costs of labour, materials or external contracted services for repairs and refurbishing are to be shown in their own objects.

10. External Contracted Services - Include here all expenses for services contracted to external agencies and distributed in the functional or fund areas. Examples would be cleaning contracts and security services under physical plant, computing services under computing, food services under ancillary enterprises, etc. It should be noted that where food services are contracted, the contract amount should be shown under this object and not under cost of goods sold or other objects even though the contractor may provide a breakdown. (Do not include contracts for renovations and alterations which should be shown under the object "Renovations and Alterations".)

Please use Page A5 of financial reporting forms to show details of the services contracted.

11. Scholarships, Bursaries, etc. - This should include all payments to students (except those for which the student is required to perform service for that payment) including fee remission and gifts.

Note: This expense is to be displayed under the "student service" functional area of operating expense on Page A1.

12. Principal and Interest Repayments - Include here all principal and interest repayments on university debts. For purposes of this reporting, the OUCAC repayments, both principal and interest, will be excluded from the matrix reporting. However, a special space on the bottom of A3 is provided to record this amount. Where repayments are made as debt retirement for ancillary enterprise assets, show the repayment under the Ancillary Enterprise fund, i.e. do not make an inter-fund allocation to capital even though in the university financial statement the repayment may be made through the capital account.

13. Land and Site Services - This object is to include acquisition costs and land improvements including landscaping, sewers, roads, etc. Also include fees and planning costs relative to the direct expenses.

14. Buildings - Include here all expenses which are normally considered part of the construction cost, separating out furniture and equipment and site services from the total contract for inclusion in their specific objects of expenses, where applicable. Include all fees and planning costs relative to the expenses apportioned to this object.

15. Miscellaneous - This includes expenses not reported in any other object, examples of which would be recruitment, travel, relocation, entertainment, memberships, ceremonials, assistance to student organizations, insurance, legal fees, audit fees, consultants' fees, cost of renting space and land including property taxes paid thereon, etc. Do not include under this

object expenses which can be properly identified as belonging to another object, particularly those which fall within the category of operational supplies and expense. Please use Page A6 of the financial reporting forms to show details by description and amount of the items included in this object. Five sub-objects are now required to be reported which relate to special objects of expense reported separately in CAUBO returns.

16. Internal Cost Allocation - This object is intended only for internal transfers of costs between funds. Wherever possible or feasible direct allocation of expenses should be reported in the funds and this object should not be used for bookkeeping expediency.

Within the Total Operating Expenses all objects should have direct allocation into the functional areas and this object will therefore only represent the net effect of transfers to other "funds" as they affect the functional areas. On page A1 of the reporting forms, i.e. Operating Expenses, the object will cross-add to a total "net" transfer in or out of the operating fund. On Page A2 of the reporting forms, Expenses, the object must cross-add to Nil.

It is the intention that Object of Expense, other than internal cost allocations, will add across the form and the total column will indicate the true cost or expense of a university. The internal cost allocation object should therefore not be used for the distribution of identifiable objects and only used where the specific "transfer" is not identifiable, for example, the transfer of a percentage charge to Ancillary Enterprises from Administration.

Please use Page A7 of the financial reporting forms to show the description and gross amounts of internal cost allocations, adding to the "net" in each column of the report.

C. FUNDS - (Page A2 of the financial reporting forms)

1. Operating - The amounts shown for each object of expense in the operating fund expense column will be transferred from the "total" column on the operating expense report. For the purposes of this report, the operating fund column will include all revenue and expenses which the university considers as "operating".

2. Other Funds - Include in this fund all non-credit revenues and expenses along with any other items that cannot be classified under the remaining headings. The definition of non-credit as used for reporting under the Federal-Provincial Fiscal Arrangements Act should apply.

3. Ancillary Enterprises - These operations are traditionally services provided supplementary to the primary function of instruction and research and, although they may be an integral part of university total operations, they should be reported separately. Inclusion will distort the comparability of financial reporting upon instruction and research and its directly supportive costs. This separation also follows generally accepted practices of university accounting.

Include here all revenue and expenses from "sales producing" non-teaching areas, including bookstore, food services, residences, parking, university

press - publishing, property rentals, university facility rentals, theatres, etc. Although a "fee" may be charged for residences, parking, etc., these are considered of a "sales producing" or voluntary type revenue and are therefore not to be reported under Student Services. (See definition of Student Services on Page 4 of the Guidelines).

To properly reflect the operations of ancillary enterprises the financial reporting of the enterprises should include all material expenses, both direct and indirect, including a reasonable apportionment of university administrative and management charges.

Provisions for depreciation, amortization or replacement of assets are considered as transfers to reserves or appropriations and should not be shown as expenses in the year. The reported costs for ancillary enterprises should include only the actual expenses for the year and will include expenses which may have been charged to reserves or appropriations in the financial records of the institutions (see also reference to treatment of reserves and appropriations on Page 1 of the Guidelines).

Expenses of replacement, additional furniture and equipment purchases and capital debt repayment borne directly from ancillary enterprise revenue are to be shown under this fund column in their respective objects. The costs of buildings, furniture and equipment, etc., provided to ancillary enterprises from capital fund revenues (including revenues relating to mortgages and debentures,) are to be shown under the capital fund column.

4. Sponsored Research Fund - The standard definition as used in the CAUBO reports applies to the revenue and expenses shown in this fund column. Overhead charges by the university will show either in the specific object or, if applied on a percentage or in a calculated fashion, will show in the object "Internal Cost Allocations". Sponsored research income and expenditures do not have to be equal.

5. Trust and Endowment Funds - The income and expenses will apply to the "income" from trust and endowments only. Capital receipts and investments will not be shown on this report. The revenue and expenses of this fund may in fact be shown on this report as a "source and application" of trust and endowment income.

6. Capital - Include all revenue and expenses normally carried in the capital funds in the financial records and financial statements of the university, except where amounts are transferred from other funds for purposes of offsetting capital expenses, e.g. where Ancillary Enterprise debt retirement is carried in the capital funds and capital income reflects the transfer from ancillary enterprises. For purposes of this report, the revenue and expense should be excluded from capital and shown as an expense only under the Ancillary Enterprise fund.

See also reference to Capital expenses for Ancillary Enterprises in Item 3, Page 13.

7. Total - A cross total of all revenue items is required along with a cross addition of the total revenue of the university. Total expenses from "current" funds are to be carried forward to Page A3 from Page A2 and the

"excess of revenue over expenses" is to be completed for the operating, other, ancillary enterprises, and sub-total columns. The total expenses for sponsored research, capital and trust and endowment have not been brought forward because the comparison with revenue is not meaningful except as it reflects a source of application of funds and does not relate to the financial statements other than upon the balance sheet.

D. TOTAL REVENUE - (Refer to Page A3 of the financial reporting forms)

1. Government Grants - This object will include all grants from Ontario and federal government and governmental agency sources (grants from other provinces and from foreign governments are to be reported under Miscellaneous Income).

(i) Provincial - Ontario only.

(a) Formula Grants - Include basic grant only

(b) Extra Formula Grants - Include only:

i) supplementary grants
ii) northern grants
iii) bilingualism grants
iv) other supplementary as recommended by OCUA

(c) Other MCU Grants - Include:

i) teacher education
ii) Ryerson nursing
iii) off-campus programme
iv) grant in lieu of municipal taxes
v) second language and francophone grants
vi) repairs and maintenance (report under operating funds only)
vii) operating cost savings grant (report under capital funds only)
viii) Job creation project grants

(d) Other Provincial Grants - Include grants received from other provincial ministries: such as OMAF for Guelph and Education Block grant to OISE, and energy management grants

(ii) Federal: This is to include all grants from the Government of Canada or its agencies. This revenue is to be reported on Page A8 of the reporting forms and the total revenue in this object is to be transferred to line 1 (ii) on Page A3.

(iii) Municipal: - Include all grants received from municipalities.

2. Fees

(a) Tuition credit - Includes fees for fall and winter sessions of a semester type operation, all three terms of a trimester operation, the year-round operation of graduate schools, inter-session, sprint session credit courses and credit extension. Also included here would be fees for "make-up" or special courses which are related to the credit offerings of an institution and fees for auditing in credit courses.

(b) Tuition non-credit - Includes fees for lectures, courses and similar activities which are not recognized by the institution for the purposes of granting credit.

(c) Miscellaneous - Includes all other fees charged to students, including health services, athletics, charges for deferred or instalment payment, late registrations, locker, etc., but excluding fees collected and turned over to student-controlled and administered areas such as Student Council or Federation.

Note: Room and board charges for residence operations are to be recorded under the "ancillary fund".

3. Long-Term Debt

(a) Provincial - Include capital advances received from OUCAC for which debentures are issued.

(b) Other - e.g. C.M.H.C., etc.

4. Gifts, Donations and Non-Government Grants - Include amounts received from companies, foundations, charitable institutions, associations, etc.

5. Sales of Services and Products - Include receipts from sales in ancillary enterprises, parking fees and fines, use of university facilities, rentals, sale of computer services, etc.

6. Investment Income - This includes income from dividends, bonds, mortgages, short-term notes and bank interest. Realized gains or losses should also be included if they are treated as income in the funds involved. Significant non-recurring items should be noted at the bottom of Page A3.

7. Miscellaneous - Include any other form of income not identified in the above categories of revenue (e.g. grants from provinces other than Ontario and from foreign governments). Detail miscellaneous revenue on Page A9.

8. Interfund Transfers - When income from one fund is used to finance expenditures in another fund, this should be shown by an interfund transfer. For example, if operating fund income is used for the purpose of constructing a building, the income should be shown under operating funds, the expenditure under capital, and the appropriate amount should be reported as an interfund transfer from operating to capital. The total of all interfund transfers should net to zero.

E. RECONCILIATION

The sub-total for excess of revenue over expenses, including the operating ancillary enterprise and other funds, should be reconciled to the Revenue

and Expense statement of the university on a separate report to be attached to the printed forms. It will be necessary in the reconciliation to show appropriations and reserves which have not been shown on the face of the reports, in such a manner that these may easily be cross-referenced to the financial statements of the university. Where a separate statement of surplus or deficit is carried by the university, details of that statement should also be shown under the reconciliation of this report, particularly as this may apply to the adjustment for appropriations or reserves through the surplus or deficit account.

ACTUAL OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA FOR THE FISCAL YEAR ENDED APRIL 30, 1978
(IN THOUSANDS OF DOLLARS)

TABLE 1

UNIVERSITY: TOTAL FOR ALL UNIVERSITIES

OBJECT OF EXPENSE / FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	311592	28873	340465	0	0	0	0	0	0	340465
(II) OTHER INSTRUCTION AND RESEARCH	37528	720	38248	0	0	0	0	0	0	38248
(III) OTHER SALARIES AND WAGES	71715	10543	82258	36235	16781	15893	39660	54840	5112	250779
TOTAL SALARIES AND WAGES	420835	40136	460971	36235	16781	15893	39660	54840	5112	629492
2. EMPLOYEE BENEFITS	44809	6166	50975	3896	1752	1534	4667	6581	876	70281
TOTAL SALARIES AND BENEFITS	465644	46302	511946	40131	18533	17427	44327	61421	5988	699773
3. BOOKS AND PERIODICALS	0	0	0	17451	0	0	0	0	0	17451
4. FURNITURE AND EQUIPMENT (A) PURCHASE	9731	706	10437	856	3304	233	571	1275	90	16766
(B) RENTAL	1106	94	1200	193	6118	27	309	55	189	8091
5. OPERATIONAL SUPPLIES AND EXPENSES	25197	1952	27149	2135	4874	3216	4479	7268	1730	50851
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	34709	0	34709
8. TAXES	0	0	0	0	0	0	0	368	7975	8343
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	9645	0	9645
10. EXTERNAL CONTRACTED SERVICES	640	23	663	56	2248	132	58	8742	6	11905
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	5747	0	0	0	5747
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	172	62	44	16	294
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	150	0	150
14. BUILDINGS	0	0	0	0	0	0	0	585	0	585
15. MISCELLANEOUS	8800	581	9381	268	338	1549	2267	3055	3840	20698
16. INTERNAL COST ALLOCATIONS	-1301	-113	-1414	5	-1198	-157	-2966	-10906	-39	-16675
TOTAL	509817	49545	559362	61095	34217	28346	49107	116411	19795	868333

COMPUTING COSTS:	
ACADEMIC	22566
NON-ACADEMIC	11651
TOTAL	34217

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE FOR THE FISCAL YEAR ENDED APRIL 30, 1978 (IN THOUSANDS OF DOLLARS)

TABLE 2

UNIVERSITY: TOTAL FOR ALL UNIVERSITIES

OBJECT OF EXPENSE / TYPE OF FUND	OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	340465	2701	0	343166	9808	1782	0	354756
(II) OTHER INSTRUCTION AND RESEARCH	38248	1561	0	39809	25916	1752	0	67477
(III) OTHER SALARIES AND WAGES	250779	2127	24517	277423	34000	4825	8	316256
TOTAL SALARIES AND WAGES	629492	6389	24517	660398	69724	8359	8	738489
2. EMPLOYEE BENEFITS	70281	541	2168	72990	4607	622	0	78219
TOTAL SALARIES AND BENEFITS	699773	6930	26685	733388	74331	8981	8	816708
3. BOOKS AND PERIODICALS	17451	0	0	17451	390	666	63	18570
4. FURNITURE AND EQUIPMENT (A) PURCHASE	16766	91	1104	17961	9396	1088	4032	32477
(B) RENTAL	8091	25	221	8337	251	37	0	8625
5. OPERATIONAL SUPPLIES AND EXPENSES	50851	1561	8725	61137	26822	4236	237	92432
6. COST OF GOODS SOLD	0	0	26239	26239	0	0	0	26239
7. UTILITIES	34709	0	3384	38093	6	0	0	38099
8. TAXES	8343	0	803	9146	0	0	0	9146
9. RENOVATIONS AND ALTERATIONS	9645	0	1317	10962	907	120	6427	18416
10. EXTERNAL CONTRACTED SERVICES	11905	0	7293	19198	22	25	0	19245
11. SCHOLARSHIPS, BURSARIES, ETC.	5747	0	0	5747	233	8152	0	14132
12. PRINCIPAL AND INTEREST REPAYMENTS	294	0	10521	10815	0	0	1613	12428
13. LAND AND SITE SERVICES	150	0	0	150	0	20	996	1166
14. BUILDINGS	585	0	0	585	0	0	36759	37344
15. MISCELLANEOUS	20698	649	1112	22459	6457	2326	73	31315
16. INTERNAL COST ALLOCATIONS	-16675	895	8346	-7434	6812	616	6	0
TOTAL	868333	10151	95750	974234	125627	26267	50214	1176342

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1978
(IN THOUSANDS OF DOLLARS)

TABLE 3

UNIVERSITY: TOTAL FOR ALL UNIVERSITIES

SOURCE OF REVENUE / TYPE OF FUND	OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL								
(A) FORMULA	672875	0	0	672875	0	0	0	672875
(B) EXTRA FORMULA	9598	0	0	9598	0	0	0	9598
(C) MCU GRANTS	17823	732	0	18155	1289	1	2070	21515
(D) OTHER	3770	2651	23	6444	21971	1468	9259	39142
TOTAL PROVINCIAL GRANTS	703262	3383	23	706668	23260	1469	11329	742726
(II) FEDERAL	121	0	0	121	75316	3101	0	78538
(III) MUNICIPAL	303	0	0	303	6	0	0	309
2. FEES (A) TUITION CREDIT	129821	0	0	129821	0	0	0	129821
(B) TUITION NON-CREDIT	0	6254	0	6254	0	0	0	6254
(C) MISCELLANEOUS	7969	192	37922	46083	0	0	0	46083
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	17639	17639
(B) OTHER	0	0	0	0	0	0	6087	6087
4. GIFTS, DONATIONS AND NON-GOVT. GRANTS	1353	0	29	1382	21359	15970	3084	41795
5. SALES OF SERVICES AND PRODUCTS	13292	401	57445	71138	299	1536	406	73379
6. INVESTMENT INCOME	8354	0	0	8354	894	12183	3121	24552
7. MISCELLANEOUS	4844	40	467	5351	7481	4847	1012	18691
8. INTERFUND TRANSFERS	4192	0	-101	4091	-267	-5082	1258	0
TOTAL REVENUE	873111	10270	95785	979166	128348	34024	43936	1185474
TOTAL EXPENSES (FROM PAGE A2)	868333	10151	95750	974234				
EXCESS OF REVENUE OVER EXPENSES	4778	119	35	4932				

Notes: 1. In addition to the total provincial government grants shown above, the Government of Ontario provided $79,800,708.00 to the provincially assisted universities to pay, in an identical amount, principal instalments and interest on debentures issued by the universities in prior fiscal years to the Ontario Universities Capital Aid Corporation.

Table 4

Enrolment and Basic Income Units (BIUs) in 1977-78[1]
(not to be related to Formula Grants)

	Enrolment			BIU's		
	Undergraduate FFTEs	Graduate FTEs[2]	Total	Undergraduate	Graduate[5]	Total
Brock	3,439.4	60.2	3,499.6	5,068.5	222.3	5,290.8
Carleton	9,956.9	1,089.8	11,046.7	13,305.3	3,733.5	17,038.8
Guelph	10,062.2	593.6	10,655.8	17,946.9	2,453.3	20,400.2
Lakehead	3,580.5	148.1	3,728.6	4,964.8	391.7	5,356.5
Laurentian[3]	3,482.0	72.6	3,554.6	4,654.4	200.6	4,855.0
Algoma	464.0	0	464.0	464.0	-	464.0
Nipissing	571.5	0	571.5	790.1	-	790.1
Hearst	96.5	0	96.5	96.5	-	96.5
McMaster[3]	10,457.5	1,246.7	11,704.2	16,694.7[4]	5,118.3	21,813.0
OCA	1,651.5	0	1,651.5	2,146.9	-	2,146.9
OISE	71.8	1,683.8	1,755.6	125.6	4,665.4	4,791.0
Ottawa[3]	12,562.2	1,907.5	14,469.7	19,273.8	5,431.5	24,705.3
Queen's	10,543.1	1,255.9	11,799.0	18,030.7	4,400.0	22,430.7
Ryerson	10,389.1	0	10,389.1	13,507.1	-	13,507.1
Toronto	30,643.6	4,348.1	34,991.7	52,031.5	16,538.4	68,569.9
Trent	2,813.2	26.4	2,839.6	3,547.3	88.4	3,635.7
Waterloo[3]	13,829.8	1,135.9	14,965.7	20,454.7	4,865.2	25,319.9
Western[3]	17,814.0	1,648.5	19,462.5	26,990.0[4]	5,949.7	32,939.7
Wilfrid Laurier	4,441.4	324.8	4,766.2	5,595.6	744.5	6,340.1
Windsor	9,089.2	642.9	9,732.1	13,003.4	2,398.4	15,401.8
York	15,446.0	1,456.5	16,902.5	20,042.7	5,271.8	25,314.5
Total	171,405.4	17,641.3	189,046.7	258,734.5	62,473.0	321,207.5

Notes: 1. Including arts and science enrolment and BIUs in church related affiliates.
2. Including summer session
3. Including theology in church related institutions, weighted at 100%.
4. Including imputing adjustments.
5. Including minimum/maximum adjustments.

Sources: Ontario Ministry of Colleges and Universities' U.A.R. Financial Report (April 27, 1978).
Details on Formula Grants are found in Ontario Operating Formula Manual.

PROVINCIALLY-ASSISTED UNIVERSITIES OF ONTARIO
PERCENTAGE OF OPERATING EXPENSES BY OBJECT OF EXPENSE BY UNIVERSITY
FOR THE FISCAL YEAR ENDED APRIL 30, 1978

SCHEDULE 1A
OPERATING EXPENSE ANALYSIS

OBJECT OF EXPENSE	BROC	CARL	GUEL	LAKE	LAUR	ALGO	NIPI	NEAR	MCMA	OCA	OISE	OTT	QUEE	RYER	TOR	TRNT	WAT	WEST	WLU	WIND	YORK	TOTAL
1. SALARIES AND WAGES																						
(I) ACADEMIC RANKS	42.0	37.9	33.8	37.1	45.3	47.6	42.1	35.7	37.5	53.7	33.2	41.8	42.7	49.1	36.4	41.9	37.1	39.9	48.5	41.5	41.7	39.2
(II) OTHER INSTRUCTION AND RESEARCH	3.7	4.8	4.2	4.6	1.4	0.0	6.3	1.8	4.9	0.0	15.4	3.0	5.4	0.0	5.4	1.0	5.0	3.4	9.6	3.9	3.4	4.4
(III) OTHER SALARIES AND WAGES	25.1	27.7	38.9	28.1	23.9	28.3	21.1	19.8	28.6	17.7	27.0	27.1	27.9	21.9	29.7	28.7	30.0	29.5	22.5	27.8	30.2	28.9
TOTAL SALARIES AND WAGES	70.8	70.5	77.0	69.9	70.6	71.9	69.5	57.3	71.0	71.4	75.7	71.9	76.1	71.0	71.4	71.6	72.2	72.8	80.6	73.2	75.1	72.5
2. EMPLOYER BENEFITS	7.9	7.7	9.4	7.2	7.7	8.9	5.8	6.2	9.0	8.5	3.6	8.9	7.1	8.1	8.2	7.2	7.0	8.9	9.5	8.9	7.3	8.1
TOTAL SALARIES AND BENEFITS	78.7	78.2	86.4	77.0	78.3	76.8	75.3	63.6	80.1	75.9	79.2	80.7	83.2	79.1	79.6	78.8	79.2	81.6	76.3	82.2	82.6	80.6
3. BOOKS AND PERIODICALS	2.6	2.6	1.8	2.8	2.3	3.6	4.0	1.8	2.7	1.2	1.0	1.9	1.9	0.9	1.5	3.7	2.2	2.0	1.8	2.8	1.9	2.0
4. FURNITURE AND EQUIPMENT (A) PURCHASE	1.4	2.2	2.7	1.7	1.6	0.6	1.3	0.9	2.5	3.0	1.3	1.0	0.9	2.4	1.6	1.0	3.9	2.8	2.3	1.7	0.8	1.9
(B) RENTAL	0.2	0.4	0.1	0.5	0.4	0.7	0.2	1.3	0.5	0.2	0.5	1.1	0.5	2.5	1.5	0.3	0.9	1.1	1.1	1.0	0.6	0.9
5. OPERATIONAL SUPPLIES AND EXPENSES	7.9	6.4	10.6	4.6	5.4	6.3	12.8	5.8	6.0	7.6	5.8	3.7	6.3	4.1	6.4	4.9	4.8	4.7	6.9	5.0	5.7	5.9
6. COST OF GOODS SOLD	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7. UTILITIES	4.5	4.3	6.3	6.7	3.5	2.2	2.1	2.1	3.9	1.8	1.8	3.5	2.8	3.7	4.5	2.3	3.3	2.9	2.2	4.7	4.8	4.0
8. TAXES	0.9	1.0	0.9	0.9	0.8	0.6	1.0	0.1	0.9	1.4	0.2	1.0	1.2	1.1	0.8	1.1	1.2	1.0	1.0	1.0	0.9	1.0
9. RENOVATIONS AND ALTERATIONS	1.5	0.6	0.9	1.8	1.0	0.2	1.0	4.6	0.4	2.1	0.2	1.5	0.5	2.8	1.8	1.2	0.3	0.7	0.6	0.2	1.3	1.1
10. EXTERNAL CONTRACTED SERVICES	0.6	1.8	0.4	0.2	1.8	5.1	0.0	0.0	2.1	1.9	8.8	4.3	0.5	2.6	0.3	1.6	1.1	0.0	0.4	1.8	2.1	1.4
11. SCHOLARSHIPS, BURSARIES, ETC.	0.0	0.0	0.0	0.0	0.7	0.0	1.0	0.0	1.6	0.0	0.0	0.1	0.0	0.0	1.0	1.2	0.8	1.3	1.0	0.9	0.4	0.7
12. PRINCIPAL AND INTEREST REPAYMENTS	0.0	0.0	0.0	0.0	0.0	0.3	0.0	5.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.4	0.0	0.0	0.0
13. LAND AND SITE SERVICES	0.0	0.0	0.0	0.0	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0
14. BUILDINGS	0.0	0.0	0.6	0.3	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.2	0.0	0.0	0.0	0.0	0.1
15. MISCELLANEOUS	1.6	2.9	1.6	4.4	3.8	1.5	1.4	11.9	2.5	4.9	1.9	1.2	2.5	1.2	1.7	4.0	2.5	2.8	4.0	2.5	2.1	2.4
16. INTERNAL COST ALLOCATIONS	0.0	-0.4	-12.1	-1.0	-0.0	0.0	0.0	0.0	-3.2	0.0	-0.7	-2.1	-0.4	-0.4	-0.8	0.0	-0.5	-1.0	-0.0	-2.8	-3.2	-1.9
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Notes: 1. When making comparisons among universities, please refer to the General Caveat and Committee Report.
2. Percentages may not necessarily total 100.0% due to rounding.

PROVINCIALLY-ASSISTED UNIVERSITIES OF ONTARIO
PERCENTAGE OF OPERATING EXPENSES BY FUNCTIONAL AREA BY UNIVERSITY
FOR THE FISCAL YEAR ENDED APRIL 30, 1978

SCHEDULE 1B
OPERATING EXPENSE ANALYSIS

FUNCTIONAL AREA: / UNIVERSITY	INSTRUCTION AND RESEARCH			LIBRARY	ACADEMIC COMPUTING	ACAD. SUB-TOTAL	NON-ACADEMIC	STUDENT SERVICES	PHYSICAL		OTHER	TOTAL
	ALL EXCLUDING MEDICINE	MEDICINE	SUB-TOTAL				COMPUTING		ADMIN.	PLANT		
BROCK	62.8	0.0	62.8	7.2	1.7	71.7	1.7	2.0	7.2	15.2	2.2	100.0
CARLETON	61.8	0.0	61.8	8.2	2.3	72.2	1.4	3.3	7.1	13.7	2.3	100.0
GUELPH	60.4	0.0	60.4	6.7	3.8	71.0	1.7	3.6	4.7	16.3	2.7	100.0
LAKEHEAD	59.8	0.0	59.8	6.9	1.6	68.3	1.6	2.9	7.5	17.5	2.2	100.0
LAURENTIAN	63.9	0.0	63.9	7.7	1.3	73.0	1.3	2.7	7.3	12.5	3.2	100.0
ALGOMA (LAURENTIAN)	53.0	0.0	53.0	14.0	1.2	68.1	0.0	2.2	14.0	10.2	5.5	100.0
NIPISSING (LAURENTIAN)	62.3	0.0	62.3	7.0	0.2	69.4	0.0	6.1	14.0	9.4	1.1	100.0
HEARST (LAURENTIAN)	51.6	0.0	51.6	5.2	0.6	57.4	0.0	3.5	13.7	22.3	3.0	100.0
MCMASTER	52.7	10.9	63.6	7.5	1.8	72.9	1.6	3.7	5.9	13.3	2.5	100.0
ONTARIO COLLEGE OF ART	66.5	0.0	66.5	4.5	0.0	71.0	0.0	0.7	14.3	12.7	1.4	100.0
OISE	72.5	0.0	72.5	6.9	2.0	81.3	0.4	0.2	5.3	11.7	1.2	100.0
OTTAWA	57.4	8.7	66.2	6.9	1.8	74.8	1.5	2.9	6.0	13.2	1.6	100.0
QUEEN'S	57.5	9.8	67.3	7.0	2.8	77.1	1.1	3.1	4.9	10.9	2.9	100.0
RYERSON	65.9	0.0	65.9	3.7	2.6	72.2	1.7	1.6	5.6	14.1	4.9	100.0
TORONTO	53.7	11.8	65.5	7.1	3.1	75.7	1.0	2.8	4.9	14.0	1.7	100.0
TRENT	61.2	0.0	61.2	9.3	0.7	71.1	0.8	5.0	7.8	12.9	2.3	100.0
WATERLOO	60.4	0.0	60.4	6.4	5.1	71.9	1.8	4.8	5.7	13.5	2.3	100.0
WESTERN	56.1	10.6	66.7	7.4	2.4	76.5	1.7	4.4	4.6	10.4	2.3	100.0
WILFRID LAURIER	61.8	0.0	61.8	8.6	1.9	72.2	0.5	4.7	8.5	11.1	3.0	100.0
WINDSOR	63.3	0.0	63.3	8.2	1.5	73.0	1.3	2.4	5.4	15.9	2.0	100.0
YORK	64.8	0.0	64.8	6.9	2.0	73.6	1.4	3.7	5.7	13.4	2.2	100.0
AVERAGE ALL UNIVERSITIES	58.7	5.7 *	64.4	7.0	2.6	74.1	1.3	3.3	5.7	13.4	2.3	100.0

Notes:
1. When making comparisons among universities, please refer to the General Caveat and Committee Report.
2. Percentages may not necessarily total 100.0% due to rounding.
3. The figure marked * reflects the percentage of total operating funds expended on Instruction and Research in Medicine.
   The average of the five universities with medical schools is 10.8%.

PROVINCIALLY-ASSISTED UNIVERSITIES OF ONTARIO
PERCENTAGE ANALYSIS OF TOTAL EXPENSES BY TYPE OF FUND AND UNIVERSITY
FOR THE FISCAL YEAR ENDED APRIL 30, 1978

SCHEDULE 2
TOTAL EXPENSE ANALYSIS

TYPE OF FUND / UNIVERSITY	NON-CAPITAL						TOTAL FUNDS		
	OPERATING	OTHER (INCL. NON-CREDIT)	ANCILLARY ENTER-PRISES	SPONSORED RESEARCH	TRUST AND ENDOWMENT INCOME	TOTAL NON-CAPITAL	TOTAL NON-CAPITAL	TOTAL CAPITAL	TOTAL ALL FUNDS
BROCK	87.9	0.3	7.4	3.3	1.1	100.0	96.1	3.9	100.0
CARLETON	81.2	0.3	10.1	7.1	1.3	100.0	98.1	1.9	100.0
GUELPH	61.7	4.1	9.7	22.2	2.3	100.0	98.3	1.7	100.0
LAKEHEAD	86.6	0.0	9.8	3.2	0.5	100.0	96.1	3.9	100.0
LAURENTIAN	88.0	0.0	9.4	2.6	0.0	100.0	98.9	1.1	100.0
ALGOMA (LAURENTIAN)	90.7	2.4	6.9	0.0	0.0	100.0	100.0	0.0	100.0
NIPISSING (LAURENTIAN)	100.0	0.0	0.0	0.0	0.0	100.0	100.0	0.0	100.0
HEARST (LAURENTIAN)	100.0	0.0	0.0	0.0	0.0	100.0	100.0	0.0	100.0
MCMASTER	67.8	0.3	9.5	18.8	3.5	100.0	95.6	4.4	100.0
ONTARIO COLLEGE OF ART	93.6	0.0	5.4	0.0	1.0	100.0	100.0	0.0	100.0
OISE	88.7	0.0	0.1	11.2	0.0	100.0	91.2	8.8	100.0
OTTAWA	83.1	0.1	6.1	8.2	2.5	100.0	93.3	6.7	100.0
QUEEN'S	70.4	0.2	10.1	12.0	7.3	100.0	91.7	8.3	100.0
RYERSON	93.4	0.0	5.8	0.1	0.7	100.0	95.8	4.2	100.0
TORONTO	77.6	1.4	3.3	15.3	2.4	100.0	95.7	4.3	100.0
TRENT	74.8	0.2	20.8	2.5	1.8	100.0	95.0	5.0	100.0
WATERLOO	74.9	0.0	13.8	8.7	2.5	100.0	98.4	1.6	100.0
WESTERN	72.7	1.1	11.6	11.7	2.8	100.0	93.4	6.6	100.0
WILFRID LAURIER	85.0	0.0	14.4	0.6	0.0	100.0	97.9	2.1	100.0
WINDSOR	84.3	0.0	10.8	4.8	0.1	100.0	92.6	7.4	100.0
YORK	82.9	1.4	10.0	5.3	0.4	100.0	99.9	0.1	100.0
AVERAGE ALL UNIVERSITIES	77.1	0.9	8.5	11.2	2.3	100.0	95.7	4.3	100.0

Notes: 1. When making comparisons among universities, please refer to the General Caveat and Committee Report.
2. Percentages may not necessarily total 100.0% due to rounding.

PROVINCIALLY-ASSISTED UNIVERSITIES OF ONTARIO
PERCENTAGE OF OPERATING REVENUE BY SOURCE
FOR THE FISCAL YEAR ENDED APRIL 30, 1978

SCHEDULE 3A
OPERATING REVENUE ANALYSIS

SOURCE OF REVENUE	BROC	CARL	QUEL	LAKE	LAUR	ALGO	NIPI	NEAR	NCMA	OCA	OISE	OTT	QUEE	RYER	TOR	TRNT	WAT	WEST	WLU	WIND	YORK	TOTAL
1. GOVERNMENT GRANTS																						
(I) PROVINCIAL																						
(A) FORMULA	78.6	77.5	79.5	62.7	58.5	68.1	50.0	38.5	80.3	77.2	68.9	76.1	81.1	73.1	79.3	62.0	78.9	78.6	73.0	78.1	75.6	77.0
(B) EXTRA FORMULA	0.0	0.0	0.0	12.3	15.8	10.0	1.9	17.3	0.0	0.0	0.0	4.6	0.0	0.0	0.0	12.9	0.0	0.0	0.0	0.0	0.3	1.1
(C) MCU GRANTS	1.5	1.3	1.8	3.5	5.2	1.6	10.0	16.6	1.6	3.0	0.0	1.9	1.3	7.1	1.4	2.0	1.5	1.7	1.3	1.8	2.6	2.0
(D) OTHER	0.2	0.0	0.0	0.6	0.0	0.0	1.0	0.4	0.0	0.0	22.9	0.1	0.1	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.4
TOTAL PROVINCIAL GRANTS	80.3	78.7	81.3	79.2	79.0	75.6	76.9	72.8	81.9	80.2	87.8	82.8	82.4	80.1	80.7	77.0	80.4	80.2	74.3	79.9	78.4	80.5
(II) FEDERAL	0.0	0.0	0.0	0.2	0.0	0.0	0.0	2.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0
(III) MUNICIPAL	0.0	0.0	0.1	0.0	0.0	2.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.0
2. FEES (A) TUITION CREDIT	18.2	16.6	18.1	16.5	18.7	21.4	18.8	10.5	13.7	18.0	5.7	13.7	18.1	15.4	12.6	18.5	16.7	14.5	22.4	17.8	17.7	16.8
(B) TUITION NON-CREDIT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(C) MISCELLANEOUS	0.8	1.8	0.7	1.0	1.2	0.0	0.4	0.7	0.7	0.4	0.0	1.3	0.7	2.1	0.9	1.4	0.1	1.2	1.0	0.7	0.5	0.9
3. LONG TERM DEBT (A) PROVINCIAL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(B) OTHER	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4. GIFTS, DONATIONS AND NON-GOVT. GRANTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.9	0.0	0.0	0.0	0.0	0.0	0.0	2.2	0.1	0.2	0.0	0.2	0.3	0.2
5. SALES OF SERVICES AND PRODUCTS	0.0	2.2	1.7	1.4	0.6	0.0	0.0	0.0	0.2	0.0	2.6	0.6	1.0	1.1	3.3	0.0	0.7	1.1	0.0	0.0	2.0	1.5
6. INVESTMENT INCOME	0.8	0.0	1.1	1.5	0.3	0.2	3.9	0.0	2.1	1.2	0.7	1.3	0.1	0.8	0.7	0.4	1.3	1.6	2.1	1.2	0.4	1.0
7. MISCELLANEOUS	0.5	0.6	1.3	0.2	1.8	0.3	0.0	13.6	0.5	0.2	3.3	0.4	0.5	0.5	0.0	9.3	0.5	1.3	0.2	0.2	0.4	0.6
8. INTERFUND TRANSFERS	-0.5	0.1	-0.3	0.0	2.9	0.0	0.0	0.0	0.0	0.0	0.0	-0.8	1.2	0.0	1.7	0.0	0.2	-0.3	0.0	0.0	0.2	0.5
TOTAL REVENUE	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Notes: 1. When making comparisons among universities, please refer to the General Caveat and Committee Report.
2. Percentages may not necessarily total 100.0% due to rounding.

PROVINCIALLY-ASSISTED UNIVERSITIES OF ONTARIO
PERCENTAGE ANALYSIS OF TOTAL REVENUE BY TYPE OF FUND BY UNIVERSITY
FOR THE FISCAL YEAR ENDED APRIL 30, 1978

SCHEDULE 3B
TOTAL REVENUE ANALYSIS

TYPE OF FUND / UNIVERSITY	NON-CAPITAL						TOTAL FUNDS		
	OPERATING	OTHER (INCL. NON-CREDIT)	ANCILLARY ENTER-PRISES	SPONSORED RESEARCH	TRUST AND ENDOWMENT INCOME	TOTAL NON-CAPITAL	TOTAL NON-CAPITAL	TOTAL CAPITAL	TOTAL ALL FUNDS
BROCK	88.0	0.1	7.4	3.4	1.1	100.0	97.6	2.4	100.0
CARLETON	80.4	0.4	10.2	7.1	1.9	100.0	98.1	1.9	100.0
GUELPH	60.9	3.8	9.7	21.9	3.8	100.0	98.5	1.5	100.0
LAKEHEAD	86.0	0.0	9.4	3.1	1.5	100.0	95.2	4.8	100.0
LAURENTIAN	85.8	0.0	8.7	2.8	2.7	100.0	98.6	1.4	100.0
ALGOMA (LAURENTIAN)	88.0	5.2	6.7	0.0	0.0	100.0	96.3	3.7	100.0
NIPISSING (LAURENTIAN)	99.8	0.0	0.0	0.0	0.2	100.0	100.0	0.0	100.0
HEARST (LAURENTIAN)	100.0	0.0	0.0	0.0	0.0	100.0	100.0	0.0	100.0
MCMASTER	67.1	0.4	9.5	18.6	4.5	100.0	98.1	1.9	100.0
ONTARIO COLLEGE OF ART	94.7	0.0	4.3	0.0	1.0	100.0	100.0	0.0	100.0
OISE	88.6	0.1	0.6	10.8	0.0	100.0	91.6	8.4	100.0
OTTAWA	83.5	0.1	6.1	8.0	2.3	100.0	93.3	6.7	100.0
QUEEN'S	70.0	0.3	9.4	12.1	8.2	100.0	91.3	8.7	100.0
RYERSON	94.0	0.0	5.9	0.1	-0.1	100.0	95.4	4.6	100.0
TORONTO	76.5	1.3	3.2	15.5	3.4	100.0	96.6	3.4	100.0
TRENT	74.6	0.3	20.4	2.4	2.4	100.0	93.7	6.3	100.0
WATERLOO	74.1	0.0	14.2	8.7	3.0	100.0	98.7	1.3	100.0
WESTERN	71.5	1.3	11.7	12.4	3.1	100.0	93.2	6.8	100.0
WILFRID LAURIER	85.2	0.0	13.9	0.9	0.0	100.0	98.5	1.5	100.0
WINDSOR	86.1	0.0	9.4	4.4	0.1	100.0	99.3	0.7	100.0
YORK	82.7	1.3	9.9	5.2	0.8	100.0	99.4	0.6	100.0
AVERAGE ALL UNIVERSITIES	76.5	0.9	8.4	11.2	3.0	100.0	96.3	3.7	100.0

Notes: 1. When making comparisons among universities, please refer to the General Caveat and Committee Report.
2. Percentages may not necessarily total 100.0% due to rounding.

Schedule 4

PROVINCIALLY ASSISTED UNIVERSITIES OF ONTARIO

PERCENTAGE ANALYSIS OF EXPENSES

TOTAL ALL UNIVERSITIES

1973-74 to 1977-78

		1973-74	1974-75	1975-76	1976-77	1977-78 [1]
I	OPERATING EXPENSES BY OBJECT OF EXPENSE					
	Salaries and Wages					
	Academic Ranks	38.2%	37.8%	38.0%	38.6%	39.2%
	Other Instruction and Research	4.3	4.6	4.7	4.6	4.4
	Other Salaries and Wages	29.0	29.1	29.1	28.8	28.9
	Total Salaries and Wages	71.5	71.5	71.8	72.0	72.5
	Employee Benefits	6.8	7.0	7.7	8.1	8.1
	Total Salaries and Benefits	78.3	78.5	79.5	80.1	80.6
	Books and Periodicals	2.4	2.3	2.0	2.0	2.0
	Furniture and Equipment					
	Purchase	2.0	2.1	1.9	1.9	1.9
	Rental	1.6	1.4	1.2	1.0	0.9
	Operational Supplies and Expenses	6.2	7.2	6.9	6.2	5.9
	Utilities	3.3	3.4	3.4	3.6	4.0
	Taxes	1.2	1.1	1.1	1.0	1.0
	Renovations and Alterations	1.0	0.8	1.0	0.9	1.1
	Externally Contracted Services	1.1	0.9	1.0	1.2	1.4
	Scholarships, Bursaries, Etc.	0.5	0.6	0.5	0.6	0.7
	Principal and Interest Repayments	0.1	0.1	0.1	0.0	0.0
	Miscellaneous	3.3	2.7	2.2	2.3	2.4
	Internal Cost Allocations	-0.9	-1.1	-1.0	-1.0	-1.9
	TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II	OPERATING EXPENSES BY FUNCTIONAL AREA					
	Instruction and Research	62.7%	63.6%	64.6%	64.6%	64.[illegible]%
	Library	7.4	7.4	7.0	7.0	7.0
	Academic Computing	3.1	3.1	2.7	2.4	2.[illegible]
	Total Instruction, Library Ac. Comp.	73.2	74.1	74.3	74.1	74.[illegible]
	Non-Academic Computing	1.4	1.3	1.4	1.4	1.3
	Student Services	3.2	3.2	3.1	3.4	3.3
	Administration	5.4	5.6	6.0	5.6	5.7
	Physical Plant	13.3	12.9	12.9	13.2	13.4
	Other	3.5	2.8	2.4	2.3	2.3
	TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
III	TOTAL EXPENSES BY TYPE OF FUND					
	Non-Capital					
	Operating	78.9%	78.0%	78.9%	79.0%	77.1%
	Ancillary Enterprises	8.5	8.8	8.6	8.6	8.5
	Sponsored Research	10.5	10.4	9.9	9.4	11.2
	Trust and Endowment	1.6	2.1	1.9	2.3	2.3
	Other (including non-credit)	0.6	0.7	0.7	0.7	0.9
	Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
	Total Funds					
	Non-Capital	92.3%	95.5%	97.2%	97.0%	95.7%
	Capital	7.7	4.5	2.8	3.0	4.3
		100.0%	100.0%	100.0%	100.0%	100.0%

[1] 1977-78 is the first year that Ontario College of Art has been included.

Schedule 5

PERCENTAGE ANALYSIS OF REVENUES TOTAL ALL UNIVERSITIES

1973-74 to 1977-78

	1973-74	1974-75	1975-76	1976-77	1977-78[1/]
I OPERATING REVENUE BY SOURCE OF REVENUE					
Government Grants					
Provincial					
Formula				75.9%	77.0%
Extra Formula	71.9%	73.0%	73.6%	1.2	1.1
MCU Grants				2.0	2.0
Other	6.0	5.4	6.0	2.0	0.4
Total Provincial Grants	78.0	78.4	79.6	81.1	80.5
Federal	0.1	0.1	0.0	0.0	0.0
Municipal	0.1	0.1	0.0	0.0	0.0
Fees					
Tuition Credit	17.5	16.3	15.4	13.8	14.8
Tuition Non-Credit				0.0	0.0
Miscellaneous	0.7	0.7	0.8	0.8	0.9
Gifts, Donations, & Non-Government Grants	0.2	0.2	0.2	0.1	0.2
Long Term Debt				0.0	0.0
Sales of Services & Products				1.7	1.5
Investment Income	3.4	4.1	3.9	1.1	1.0
Miscellaneous				0.8	0.6
Interfund Transfers	-	-	-	0.5	0.5
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II TOTAL REVENUE BY TYPE OF FUND					
Non-Capital					
Operating	78.5%	77.3%	78.1%	78.1%	76.5%
Ancillary Enterprises	8.4	8.7	8.6	8.4	8.4
Sponsored Research	10.5	10.4	9.8	9.5	11.2
Trust and Endowments	1.9	2.8	2.7	3.3	3.0
Other (including non-credit)	0.8	0.9	0.8	0.7	0.9
Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
Total Funds					
Non-Capital	91.3%	96.7%	97.3%	97.1%	96.3%
Capital	8.7	3.3	2.7	2.9	3.7
Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

1/ 1977-78 is the first year that Ontario College of Art has been included.

ACTUAL OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA FOR THE FISCAL YEAR ENDED APRIL 30, 1978
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: BROCK

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	6036	0	6036	0	0	0	0	0	0	6036
(II) OTHER INSTRUCTION AND RESEARCH	538	0	538	0	0	0	0	0	0	538
(III) OTHER SALARIES AND WAGES	985	0	985	534	248	168	747	883	40	3605
TOTAL SALARIES AND WAGES	7559	0	7559	534	248	168	747	883	40	10179
2. EMPLOYEE BENEFITS	804	0	804	61	31	17	98	121	5	1137
TOTAL SALARIES AND BENEFITS	8363	0	8363	595	279	185	845	1004	45	11316
3. BOOKS AND PERIODICALS	0	0	0	369	0	0	0	0	0	369
4. FURNITURE AND EQUIPMENT (A) PURCHASE	76	0	76	8	95	0	4	25	0	208
(B) RENTAL	0	0	0	6	19	0	4	1	0	30
5. OPERATIONAL SUPPLIES AND EXPENSES	496	0	496	58	92	101	146	173	74	1140
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	651	0	651
8. TAXES	0	0	0	0	0	0	0	0	131	131
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	212	0	212
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	89	0	89
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	83	0	83	2	1	0	42	28	68	224
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	9018	0	9018	1038	486	286	1041	2183	318	14370

COMPUTING COSTS:	
ACADEMIC	243
NON-ACADEMIC	243
TOTAL	486

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT
OF EXPENSE FOR THE FISCAL YEAR ENDED APRIL 30, 1978
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: BROCK

OBJECT OF EXPENSE / TYPE OF FUND	OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	6036	0	0	6036	0	0	0	6036
(II) OTHER INSTRUCTION AND RESEARCH	538	38	0	576	249	0	0	825
(III) OTHER SALARIES AND WAGES	3605	0	284	3889	0	4	0	3893
TOTAL SALARIES AND WAGES	10179	38	284	10501	249	4	0	10754
2. EMPLOYEE BENEFITS	1137	1	30	1168	11	0	0	1179
TOTAL SALARIES AND BENEFITS	11316	39	314	11669	260	4	0	11933
3. BOOKS AND PERIODICALS	369	0	0	369	0	0	0	369
4. FURNITURE AND EQUIPMENT (A) PURCHASE	208	0	12	220	166	0	549	935
(B) RENTAL	30	0	0	30	0	0	0	30
5. OPERATIONAL SUPPLIES AND EXPENSES	1140	5	140	1285	120	2	0	1407
6. COST OF GOODS SOLD	0	0	517	517	0	0	0	517
7. UTILITIES	651	0	99	750	0	0	0	750
8. TAXES	131	0	0	131	0	0	0	131
9. RENOVATIONS AND ALTERATIONS	212	0	0	212	0	0	21	233
10. EXTERNAL CONTRACTED SERVICES	89	0	0	89	0	0	0	89
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	173	0	173
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	136	136	0	0	0	136
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	90	90
15. MISCELLANEOUS	224	0	0	224	0	0	0	224
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	14370	44	1218	15632	546	179	660	17017

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1978
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: BROCK

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL								
(A) FORMULA	11130	0	0	11130	0	0	0	11130
(B) EXTRA FORMULA	0	0	0	0	0	0	0	0
(C) MCU GRANTS	215	0	0	215	0	0	0	215
(D) OTHER	30	0	0	30	17	0	21	68
TOTAL PROVINCIAL GRANTS	11375	0	0	11375	17	0	21	11413
(II) FEDERAL	0	0	0	0	510	0	0	510
(III) MUNICIPAL	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	2572	0	0	2572	0	0	0	2572
(B) TUITION NON-CREDIT	0	24	0	24	0	0	0	24
(C) MISCELLANEOUS	108	0	415	523	0	0	0	523
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	80	80
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS AND NON-GOVT. GRANTS	0	0	0	0	19	107	0	126
5. SALES OF SERVICES AND PRODUCTS	0	0	776	776	0	0	0	776
6. INVESTMENT INCOME	116	0	0	116	0	72	224	412
7. MISCELLANEOUS	72	0	0	72	0	0	0	72
8. INTERFUND TRANSFERS	-75	0	0	-75	0	0	75	0
TOTAL REVENUE	14168	24	1191	15383	546	179	400	16508
TOTAL EXPENSES (FROM PAGE A2)	14370	44	1218	15632				
EXCESS OF REVENUE OVER EXPENSES	-202	-20	-27	-249				

ACTUAL OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA FOR THE FISCAL YEAR ENDED APRIL 30, 1978
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: CARLETON

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	17720	0	17720	0	0	0	0	0	0	17720
(II) OTHER INSTRUCTION AND RESEARCH	2253	0	2253	0	0	0	0	0	0	2253
(III) OTHER SALARIES AND WAGES	3785	0	3785	2192	917	1015	2612	2182	254	12957
TOTAL SALARIES AND WAGES	23758	0	23758	2192	917	1015	2612	2182	254	32930
2. EMPLOYEE BENEFITS	2589	0	2589	233	77	90	278	296	25	3588
TOTAL SALARIES AND BENEFITS	26347	0	26347	2425	994	1105	2890	2478	279	36518
3. BOOKS AND PERIODICALS	0	0	0	1217	0	0	0	0	0	1217
4. FURNITURE AND EQUIPMENT (A) PURCHASE	552	0	552	35	358	3	16	74	0	1038
(B) RENTAL	0	0	0	0	165	0	0	4	2	171
5. OPERATIONAL SUPPLIES AND EXPENSES	1165	0	1165	113	209	527	255	611	118	2998
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	1989	0	1989
8. TAXES	0	0	0	0	0	0	0	25	453	478
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	298	0	298
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	831	0	831
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	8	0	0	0	8
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	826	0	826	18	25	12	182	94	209	1366
16. INTERNAL COST ALLOCATIONS	0	0	0	0	-33	-128	-43	15	0	-189
TOTAL	28890	0	28890	3808	1718	1527	3300	6419	1061	46723

COMPUTING COSTS: ACADEMIC 1054
NON-ACADEMIC 664
TOTAL 1718

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE FOR THE FISCAL YEAR ENDED APRIL 30, 1978
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: CARLETON

OBJECT OF EXPENSE	TYPE OF FUND: OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	17720	13	0	17733	51	0	0	17784
(II) OTHER INSTRUCTION AND RESEARCH	2253	77	0	2330	1695	0	0	4025
(III) OTHER SALARIES AND WAGES	12957	47	964	13968	554	0	0	14522
TOTAL SALARIES AND WAGES	32930	137	964	34031	2300	0	0	36331
2. EMPLOYEE BENEFITS	3588	5	90	3683	76	0	0	3759
TOTAL SALARIES AND BENEFITS	36518	142	1054	37714	2376	0	0	40090
3. BOOKS AND PERIODICALS	1217	0	0	1217	0	0	26	1243
4. FURNITURE AND EQUIPMENT (A) PURCHASE	1038	0	79	1117	266	0	0	1383
(B) RENTAL	171	0	0	171	0	0	0	171
5. OPERATIONAL SUPPLIES AND EXPENSES	2998	10	473	3481	845	0	0	4326
6. COST OF GOODS SOLD	0	0	1235	1235	0	0	0	1235
7. UTILITIES	1989	0	328	2317	2	0	0	2319
8. TAXES	478	0	7	485	0	0	0	485
9. RENOVATIONS AND ALTERATIONS	298	0	185	483	0	0	1097	1580
10. EXTERNAL CONTRACTED SERVICES	831	0	1700	2531	0	0	0	2531
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	770	0	770
12. PRINCIPAL AND INTEREST REPAYMENTS	8	0	517	525	0	0	0	525
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1366	15	40	1421	594	9	0	2024
16. INTERNAL COST ALLOCATIONS	-189	0	178	-11	21	-10	0	0
TOTAL	46723	167	5796	52686	4104	769	1123	58682

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1978
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: CARLETON

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL								
(A) FORMULA	36063	0	0	36063	0	0	0	36063
(B) EXTRA FORMULA	0	0	0	0	0	0	0	0
(C) MCU GRANTS	593	0	0	593	2	0	0	595
(D) OTHER	0	0	0	0	548	0	0	548
TOTAL PROVINCIAL GRANTS	36656	0	0	36656	550	0	0	37206
(II) FEDERAL	0	0	0	0	3057	0	0	3057
(III) MUNICIPAL	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	7745	0	0	7745	0	0	0	7745
(B) TUITION NON-CREDIT	0	177	0	177	0	0	0	177
(C) MISCELLANEOUS	834	0	2594	3428	0	0	0	3428
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	1114	1114
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS AND NON-GOVT. GRANTS	2	0	0	2	486	410	26	924
5. SALES OF SERVICES AND PRODUCTS	1028	0	3203	4231	0	79	0	4310
6. INVESTMENT INCOME	0	0	0	0	0	641	0	641
7. MISCELLANEOUS	263	40	136	439	0	0	0	439
8. INTERFUND TRANSFERS	33	0	0	33	11	-44	0	0
TOTAL REVENUE	46561	217	5933	52711	4104	1086	1140	59041
TOTAL EXPENSES (FROM PAGE A2)	46723	167	5796	52686				
EXCESS OF REVENUE OVER EXPENSES	-162	50	137	25				

ACTUAL OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA FOR THE FISCAL YEAR ENDED APRIL 30, 1978
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: GUELPH

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	18040	0	18040	0	0	0	0	0	0	18040
(II) OTHER INSTRUCTION AND RESEARCH	2223	0	2223	0	0	0	0	0	0	2223
(III) OTHER SALARIES AND WAGES	5576	0	5576	1984	1573	1442	3088	6699	404	20766
TOTAL SALARIES AND WAGES	25839	0	25839	1984	1573	1442	3088	6699	404	41029
2. EMPLOYEE BENEFITS	3074	0	3074	232	200	160	486	831	49	5032
TOTAL SALARIES AND BENEFITS	28913	0	28913	2216	1773	1602	3574	7530	453	46061
3. BOOKS AND PERIODICALS	0	0	0	976	0	0	0	0	0	976
4. FURNITURE AND EQUIPMENT (A) PURCHASE	777	0	777	113	187	13	91	217	16	1414
(B) RENTAL	25	0	25	35	0	0	0	8	0	68
5. OPERATIONAL SUPPLIES AND EXPENSES	2374	0	2374	240	1174	207	603	862	214	5674
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	3364	0	3364
8. TAXES	0	0	0	0	0	0	0	0	503	503
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	466	0	466
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	197	0	197
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	302	0	302
15. MISCELLANEOUS	248	0	248	13	22	78	75	134	258	828
16. INTERNAL COST ALLOCATIONS	-115	0	-115	0	-218	0	-1811	-4393	0	-6537
TOTAL	32222	0	32222	3593	2938	1900	2532	8687	1444	53316

COMPUTING COSTS: ACADEMIC 2040
NON-ACADEMIC 898
TOTAL 2938

Notes: 1. The OMAF contract at the University of Guelph is reported under Sponsored Research and Other (including Non-Credit).
2. The Operating Fund is consistent with that reported in the past as "Excluding OMAF".

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT
OF EXPENSE FOR THE FISCAL YEAR ENDED APRIL 30, 1978
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: GUELPH

OBJECT OF EXPENSE	TYPE OF FUND: OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	18040	1036	0	19076	2507	140	0	21723
(II) OTHER INSTRUCTION AND RESEARCH	2223	153	0	2376	1670	94	0	4140
(III) OTHER SALARIES AND WAGES	20766	633	2161	23560	5796	222	0	29578
TOTAL SALARIES AND WAGES	41029	1822	2161	45012	9973	456	0	55441
2. EMPLOYEE BENEFITS	5032	291	216	5539	805	24	0	6368
TOTAL SALARIES AND BENEFITS	46061	2113	2377	50551	10778	480	0	61809
3. BOOKS AND PERIODICALS	976	0	0	976	51	0	0	1027
4. FURNITURE AND EQUIPMENT (A) PURCHASE	1414	45	59	1518	925	50	0	2493
(B) RENTAL	68	0	0	68	3	0	0	71
5. OPERATIONAL SUPPLIES AND EXPENSES	5674	438	893	7005	3159	362	0	10526
6. COST OF GOODS SOLD	0	0	1582	1582	0	0	0	1582
7. UTILITIES	3364	0	98	3462	0	0	0	3452
8. TAXES	503	0	65	568	0	0	0	568
9. RENOVATIONS AND ALTERATIONS	466	0	0	466	0	0	0	466
10. EXTERNAL CONTRACTED SERVICES	197	0	0	197	0	0	0	197
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	47	394	0	441
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	1829	1829	0	0	58	1887
13. LAND AND SITE SERVICES	0	0	0	0	0	0	97	97
14. BUILDINGS	302	0	0	302	0	0	1368	1670
15. MISCELLANEOUS	828	43	15	886	488	217	0	1591
16. INTERNAL COST ALLOCATIONS	-6537	871	1477	-4189	3706	483	0	0
TOTAL	53316	3510	8395	65221	19157	1986	1523	87887

Notes: 1. The OMAF contract at the University of Guelph is reported under Sponsored Research and Other (including Non-Credit).
2. The Operating Fund is consistent with that reported in the past as "Excluding OMAF".

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1978
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: GUELPH

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL								
(A) FORMULA	42956	0	0	42956	0	0	0	42956
(B) EXTRA FORMULA	0	0	0	0	0	0	0	0
(C) MCU GRANTS	971	139	0	1110	0	0	205	1315
(D) OTHER	0	2484	0	2484	12538	0	0	15022
TOTAL PROVINCIAL GRANTS	43927	2623	0	46550	12538	0	205	59293
(II) FEDERAL	0	0	0	0	5198	752	0	5950
(III) MUNICIPAL	70	0	0	70	0	0	0	70
2. FEES (A) TUITION CREDIT	7596	0	0	7596	0	0	0	7596
(B) TUITION NON-CREDIT	0	441	0	441	0	0	0	441
(C) MISCELLANEOUS	390	0	4153	4543	0	0	0	4543
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	1182	1182
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS AND NON-GOVT. GRANTS	0	0	0	0	1386	1632	40	3058
5. SALES OF SERVICES AND PRODUCTS	938	313	4408	5659	283	0	0	5942
6. INVESTMENT INCOME	608	0	0	608	0	723	2	1333
7. MISCELLANEOUS	677	0	0	677	0	0	0	677
8. INTERFUND TRANSFERS	-188	0	0	-188	0	244	-56	0
TOTAL REVENUE	54018	3377	8561	65956	19405	3351	1373	90085
TOTAL EXPENSES (FROM PAGE A2)	53316	3510	8395	65221				
EXCESS OF REVENUE OVER EXPENSES	702	-133	166	735				

Notes: 1. The OMAF contract at the University of Guelph is reported under Sponsored Research and Other (including Non-Credit).
2. The Operating Fund is consistent with that reported in the past as "Excluding OMAF".

ACTUAL OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA FOR THE FISCAL YEAR ENDED APRIL 30, 1978
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: LAKEHEAD

FUNCTIONAL AREA: INSTRUCTION AND RESEARCH

OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	5986	0	5986	0	0	0	0	0	0	5986
(II) OTHER INSTRUCTION AND RESEARCH	743	0	743	0	0	0	0	0	0	743
(III) OTHER SALARIES AND WAGES	1228	0	1228	560	341	293	940	1142	35	4539
TOTAL SALARIES AND WAGES	7957	0	7957	560	341	293	940	1142	35	11268
2. EMPLOYEE BENEFITS	757	0	757	54	35	19	99	117	78	1159
TOTAL SALARIES AND BENEFITS	8714	0	8714	614	376	312	1039	1259	113	12427
3. BOOKS AND PERIODICALS	0	0	0	458	0	0	0	0	0	458
4. FURNITURE AND EQUIPMENT (A) PURCHASE	190	0	190	4	1	3	54	27	0	279
(B) RENTAL	14	0	14	0	55	0	7	0	0	76
5. OPERATIONAL SUPPLIES AND EXPENSES	390	0	390	23	79	36	16	195	7	746
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	1073	0	1073
8. TAXES	0	0	0	0	0	0	0	0	142	142
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	291	0	291
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	33	0	33
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	43	0	43
15. MISCELLANEOUS	350	0	350	6	9	113	95	53	89	715
16. INTERNAL COST ALLOCATIONS	-14	0	-14	0	-1	8	5	-152	0	-154
TOTAL	9644	0	9644	1105	519	472	1216	2822	351	16129

COMPUTING COSTS: ACADEMIC 260
NON-ACADEMIC 259
TOTAL 519

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT
OF EXPENSE FOR THE FISCAL YEAR ENDED APRIL 30, 1978
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: LAKEHEAD

OBJECT OF EXPENSE / TYPE OF FUND	OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	5986	0	0	5986	20	0	0	6006
(II) OTHER INSTRUCTION AND RESEARCH	743	0	0	743	242	0	0	985
(III) OTHER SALARIES AND WAGES	4539	0	324	4863	24	0	8	4895
TOTAL SALARIES AND WAGES	11268	0	324	11592	286	0	8	11886
2. EMPLOYEE BENEFITS	1159	0	27	1186	11	0	0	1197
TOTAL SALARIES AND BENEFITS	12427	0	351	12778	297	0	8	13083
3. BOOKS AND PERIODICALS	458	0	0	458	4	0	0	462
4. FURNITURE AND EQUIPMENT (A) PURCHASE	279	0	2	281	92	0	418	791
(B) RENTAL	76	0	0	76	0	0	0	76
5. OPERATIONAL SUPPLIES AND EXPENSES	746	0	179	925	70	0	0	995
6. COST OF GOODS SOLD	0	0	424	424	0	0	0	424
7. UTILITIES	1073	0	0	1073	0	0	0	1073
8. TAXES	142	0	0	142	0	0	0	142
9. RENOVATIONS AND ALTERATIONS	291	0	0	291	0	0	1	292
10. EXTERNAL CONTRACTED SERVICES	33	0	506	539	0	0	0	539
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	92	0	92
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	188	188	0	0	0	188
13. LAND AND SITE SERVICES	0	0	0	0	0	0	2	2
14. BUILDINGS	43	0	0	43	0	0	299	342
15. MISCELLANEOUS	715	0	24	739	115	6	28	888
16. INTERNAL COST ALLOCATIONS	-154	0	144	-10	10	0	0	0
TOTAL	16129	0	1818	17947	588	98	756	19389

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1978
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: LAKEHEAD

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL								
(A) FORMULA	10212	0	0	10212	0	0	0	10212
(B) EXTRA FORMULA	2007	0	0	2007	0	0	0	2007
(C) MCU GRANTS	576	0	0	576	0	0	53	629
(D) OTHER	99	0	0	99	154	0	0	253
TOTAL PROVINCIAL GRANTS	12894	0	0	12894	154	0	53	13101
(II) FEDERAL	30	0	0	30	387	0	0	417
(III) MUNICIPAL	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	2686	0	0	2686	0	0	0	2686
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	164	0	1017	1181	0	0	0	1181
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	566	566
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS AND NON-GOVT. GRANTS	0	0	0	0	29	145	317	491
5. SALES OF SERVICES AND PRODUCTS	231	0	644	875	0	0	0	875
6. INVESTMENT INCOME	239	0	0	239	0	95	61	395
7. MISCELLANEOUS	39	0	122	161	0	0	18	179
8. INTERFUND TRANSFERS	-1	0	0	-1	18	42	-59	0
TOTAL REVENUE	16282	0	1783	18065	588	282	956	19891
TOTAL EXPENSES (FROM PAGE A2)	16129	0	1818	17947				
EXCESS OF REVENUE OVER EXPENSES	153	0	-35	118				

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT
OF EXPENSE FOR THE FISCAL YEAR ENDED APRIL 30, 1978
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: LAURENTIAN

OBJECT OF EXPENSE / TYPE OF FUND	OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	6769	0	0	6769	18	0	0	6787
(II) OTHER INSTRUCTION AND RESEARCH	206	0	0	206	163	0	0	369
(III) OTHER SALARIES AND WAGES	3572	0	277	3849	70	0	0	3919
TOTAL SALARIES AND WAGES	10547	0	277	10824	251	0	0	11075
2. EMPLOYEE BENEFITS	1151	0	19	1170	14	0	0	1184
TOTAL SALARIES AND BENEFITS	11698	0	296	11994	265	0	0	12259
3. BOOKS AND PERIODICALS	341	0	0	341	0	0	0	341
4. FURNITURE AND EQUIPMENT (A) PURCHASE	241	0	5	246	30	0	53	329
(B) RENTAL	66	0	0	66	0	0	0	66
5. OPERATIONAL SUPPLIES AND EXPENSES	813	0	150	963	111	0	0	1074
6. COST OF GOODS SOLD	0	0	469	469	0	0	0	469
7. UTILITIES	519	0	101	620	0	0	0	620
8. TAXES	126	0	0	126	0	0	0	126
9. RENOVATIONS AND ALTERATIONS	145	0	0	145	0	0	0	145
10. EXTERNAL CONTRACTED SERVICES	263	0	94	357	0	0	0	357
11. SCHOLARSHIPS, BURSARIES, ETC.	109	0	0	109	0	0	0	109
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	406	406	0	0	0	406
13. LAND AND SITE SERVICES	42	0	0	42	0	0	4	46
14. BUILDINGS	10	0	0	10	0	0	138	148
15. MISCELLANEOUS	573	0	65	638	40		0	678
16. INTERNAL COST ALLOCATIONS	-2	0	2	0	0	0	0	0
TOTAL	14944	0	1588	16532	446	0	195	17173

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1978
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: LAURENTIAN

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL								
(A) FORMULA	8997	0	0	8997	0	0	0	8997
(B) EXTRA FORMULA	2368	0	0	2368	0	0	0	2368
(C) MCU GRANTS	795	0	0	795	0	0	0	795
(D) OTHER	0	0	0	0	144	0	0	144
TOTAL PROVINCIAL GRANTS	12160	0	0	12160	144	0	0	12304
(II) FEDERAL	0	0	0	0	311	0	0	311
(III) MUNICIPAL	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	2262	0	0	2262	0	0	0	2262
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	192	0	857	1049	0	0	0	1049
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	190	190
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS AND NON-GOVT. GRANTS	5	0	0	5	46	725	0	776
5. SALES OF SERVICES AND PRODUCTS	0	0	737	737	0	0	0	737
6. INVESTMENT INCOME	41	0	0	41	0	69	182	292
7. MISCELLANEOUS	280	0	0	280	0	0	0	280
8. INTERFUND TRANSFERS	452	0	-27	425	0	-310	-115	0
TOTAL REVENUE	15392	0	1567	16959	501	484	257	18201
TOTAL EXPENSES (FROM PAGE A2)	14944	0	1588	16532				
EXCESS OF REVENUE OVER EXPENSES	448	0	-21	427				

ACTUAL OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA FOR THE FISCAL YEAR ENDED APRIL 30, 1978
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: ALGOMA (LAURENTIAN)

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	814	0	814	0	0	0	0	0	0	814
(II) OTHER INSTRUCTION AND RESEARCH	0	0	0	0	0	0	0	0	0	0
(III) OTHER SALARIES AND WAGES	0	0	0	135	1	20	166	38	55	415
TOTAL SALARIES AND WAGES	814	0	814	135	1	20	166	38	55	1229
2. EMPLOYEE BENEFITS	55	0	55	9	0	1	13	2	4	84
TOTAL SALARIES AND BENEFITS	869	0	869	144	1	21	179	40	59	1313
3. BOOKS AND PERIODICALS	0	0	0	62	0	0	0	0	0	62
4. FURNITURE AND EQUIPMENT (A) PURCHASE	0	0	0	6	0	0	2	1	1	10
(B) RENTAL	0	0	0	3	9	0	0	0	0	12
5. OPERATIONAL SUPPLIES AND EXPENSES	19	0	19	20	10	6	25	17	11	108
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	38	0	38
8. TAXES	0	0	0	0	0	0	0	0	11	11
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	4	0	4
10. EXTERNAL CONTRACTED SERVICES	7	0	7	4	0	0	5	67	5	88
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	5	0	0	5
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	11	0	11	0	0	10	23	8	7	59
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	906	0	906	239	20	37	239	175	94	1710

COMPUTING COSTS:	
ACADEMIC	20
NON-ACADEMIC	0
TOTAL	20

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT
OF EXPENSE FOR THE FISCAL YEAR ENDED APRIL 30, 1978
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: ALGOMA (LAURENTIAN)

TYPE OF FUND / OBJECT OF EXPENSE	OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	814	0	0	814	0	0	0	814
(II) OTHER INSTRUCTION AND RESEARCH	0	42	0	42	0	0	0	42
(III) OTHER SALARIES AND WAGES	415	0	54	469	0	0	0	469
TOTAL SALARIES AND WAGES	1229	42	54	1325	0	0	0	1325
2. EMPLOYEE BENEFITS	84	1	3	88	0	0	0	88
TOTAL SALARIES AND BENEFITS	1313	43	57	1413	0	0	0	1413
3. BOOKS AND PERIODICALS	62	0	0	62	0	0	0	62
4. FURNITURE AND EQUIPMENT (A) PURCHASE	10	0	0	10	0	0	0	10
(B) RENTAL	12	0	0	12	0	0	0	12
5. OPERATIONAL SUPPLIES AND EXPENSES	108	2	5	115	0	0	0	115
6. COST OF GOODS SOLD	0	0	69	69	0	0	0	69
7. UTILITIES	38	0	0	38	0	0	0	38
8. TAXES	11	0	0	11	0	0	0	11
9. RENOVATIONS AND ALTERATIONS	4	0	0	4	0	0	0	4
10. EXTERNAL CONTRACTED SERVICES	88	0	0	88	0	0	0	88
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	5	0	0	5	0	0	0	5
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	59	0	0	59	0	0	0	59
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	1710	45	131	1886	0	0	0	1886

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1978
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: ALGOMA (LAURENTIAN)

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL								
(A) FORMULA	1014	0	0	1014	0	0	0	1014
(B) EXTRA FORMULA	158	0	0	158	0	0	0	158
(C) MCU GRANTS	25	3	0	28	0	0	0	28
(D) OTHER	0	0	0	0	0	0	0	0
TOTAL PROVINCIAL GRANTS	1197	3	0	1200	0	0	0	1200
(II) FEDERAL	0	0	0	0	0	0	0	0
(III) MUNICIPAL	40	0	0	40	0	0	0	40
2. FEES (A) TUITION CREDIT	338	0	0	338	0	0	0	338
(B) TUITION NON-CREDIT	0	3	0	3	0	0	0	3
(C) MISCELLANEOUS	0	0	0	0	0	0	0	0
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	0	0
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS AND NON-GOVT. GRANTS	0	0	0	0	0	0	0	0
5. SALES OF SERVICES AND PRODUCTS	0	88	121	209	0	0	0	209
6. INVESTMENT INCOME	3	0	0	3	0	0	0	3
7. MISCELLANEOUS	5	0	0	5	0	0	0	5
8. INTERFUND TRANSFERS	0	0	0	0	0	0	0	0
TOTAL REVENUE	1583	94	121	1798	0	0	0	1798
TOTAL EXPENSES (FROM PAGE A2)	1710	45	131	1886				
EXCESS OF REVENUE OVER EXPENSES	-127	49	-10	-88				

ACTUAL OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA FOR THE FISCAL YEAR ENDED APRIL 30, 1978
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: NIPISSING (LAURENTIAN)

FUNCTIONAL AREA: INSTRUCTION AND RESEARCH

OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	927	0	927	0	0	0	0	0	0	927
(II) OTHER INSTRUCTION AND RESEARCH	139	0	139	0	0	0	0	0	0	139
(III) OTHER SALARIES AND WAGES	40	0	40	56	0	33	216	120	0	465
TOTAL SALARIES AND WAGES	1106	0	1106	56	0	33	216	120	0	1531
2. EMPLOYEE BENEFITS	94	0	94	4	0	3	16	11	0	128
TOTAL SALARIES AND BENEFITS	1200	0	1200	60	0	36	232	131	0	1659
3. BOOKS AND PERIODICALS	0	0	0	88	0	0	0	0	0	88
4. FURNITURE AND EQUIPMENT (A) PURCHASE	10	0	10	0	0	0	19	0	0	29
(B) RENTAL	0	0	0	0	4	0	0	0	0	4
5. OPERATIONAL SUPPLIES AND EXPENSES	151	0	151	6	0	69	48	7	0	281
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	47	0	47
8. TAXES	0	0	0	0	0	0	0	0	22	22
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	22	0	22
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	21	0	0	0	21
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	11	0	11	0	0	8	9	0	2	30
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	1372	0	1372	154	4	134	308	207	24	2203

COMPUTING COSTS: ACADEMIC 4
NON-ACADEMIC 0
TOTAL 4

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT
OF EXPENSE FOR THE FISCAL YEAR ENDED APRIL 30, 1978
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: NIPISSING (LAURENTIAN)

OBJECT OF EXPENSE / TYPE OF FUND	OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	927	0	0	927	0	0	0	927
(II) OTHER INSTRUCTION AND RESEARCH	139	0	0	139	0	0	0	139
(III) OTHER SALARIES AND WAGES	465	0	0	465	0	0	0	465
TOTAL SALARIES AND WAGES	1531	0	0	1531	0	0	0	1531
2. EMPLOYEE BENEFITS	128	0	0	128	0	0	0	128
TOTAL SALARIES AND BENEFITS	1659	0	0	1659	0	0	0	1659
3. BOOKS AND PERIODICALS	88	0	0	88	0	0	0	88
4. FURNITURE AND EQUIPMENT (A) PURCHASE	29	0	0	29	0	0	0	29
(B) RENTAL	4	0	0	4	0	0	0	4
5. OPERATIONAL SUPPLIES AND EXPENSES	281	0	0	281	0	0	0	281
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	47	0	0	47	0	0	0	47
8. TAXES	22	0	0	22	0	0	0	22
9. RENOVATIONS AND ALTERATIONS	22	0	0	22	0	0	0	22
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	21	0	0	21	0	0	0	21
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	30	0	0	30	0	0	0	30
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	2203	0	0	2203	0	0	0	2203

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1978
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: NIPISSING (LAURENTIAN)

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL								
(A) FORMULA	1393	0	0	1393	0	0	0	1393
(B) EXTRA FORMULA	187	0	0	187	0	0	0	187
(C) MCU GRANTS	235	0	0	235	0	0	0	235
(D) OTHER	0	0	0	0	0	0	0	0
TOTAL PROVINCIAL GRANTS	1815	0	0	1815	0	0	0	1815
(II) FEDERAL	0	0	0	0	0	0	0	0
(III) MUNICIPAL	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	444	0	0	444	0	0	0	444
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	9	0	0	9	0	0	0	9
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	0	0
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS AND NON-GOVT. GRANTS	0	0	0	0	0	0	0	0
5. SALES OF SERVICES AND PRODUCTS	0	0	0	0	0	0	0	0
6. INVESTMENT INCOME	93	0	0	93	0	4	0	97
7. MISCELLANEOUS	0	0	0	0	0	0	0	0
8. INTERFUND TRANSFERS	0	0	0	0	0	0	0	0
TOTAL REVENUE	2361	0	0	2361	0	4	0	2365
TOTAL EXPENSES (FROM PAGE A2)	2203	0	0	2203				
EXCESS OF REVENUE OVER EXPENSES	158	0	0	158				

ACTUAL OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA FOR THE FISCAL YEAR ENDED APRIL 30, 1978
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: HEARST (LAURENTIAN)

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	275	0	275	0	0	0	0	0	0	275
(II) OTHER INSTRUCTION AND RESEARCH	14	0	14	0	0	0	0	0	0	14
(III) OTHER SALARIES AND WAGES	19	0	19	20	0	8	60	33	13	153
TOTAL SALARIES AND WAGES	308	0	308	20	0	8	60	33	13	442
2. EMPLOYEE BENEFITS	33	0	33	2	0	1	7	4	1	48
TOTAL SALARIES AND BENEFITS	341	0	341	22	0	9	67	37	14	490
3. BOOKS AND PERIODICALS	0	0	0	14	0	0	0	0	0	14
4. FURNITURE AND EQUIPMENT (A) PURCHASE	3	0	3	2	0	1	1	0	0	7
(B) RENTAL	6	0	6	0	1	0	3	0	0	10
5. OPERATIONAL SUPPLIES AND EXPENSES	18	0	18	1	4	0	16	4	2	45
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	16	0	16
8. TAXES	0	0	0	0	0	0	0	2	0	2
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	51	0	51
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	44	0	44
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	30	0	30	1	0	17	19	18	7	92
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	398	0	398	40	5	27	106	172	23	771

COMPUTING COSTS: ACADEMIC 5
NON-ACADEMIC 0
TOTAL 5

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT
OF EXPENSE FOR THE FISCAL YEAR ENDED APRIL 30, 1978
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: HEARST (LAURENTIAN)

OBJECT OF EXPENSE / TYPE OF FUND	OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	275	0	0	275	0	0	0	275
(II) OTHER INSTRUCTION AND RESEARCH	14	0	0	14	0	0	0	14
(III) OTHER SALARIES AND WAGES	153	0	0	153	0	0	0	153
TOTAL SALARIES AND WAGES	442	0	0	442	0	0	0	442
2. EMPLOYEE BENEFITS	48	0	0	48	0	0	0	48
TOTAL SALARIES AND BENEFITS	490	0	0	490	0	0	0	490
3. BOOKS AND PERIODICALS	14	0	0	14	0	0	0	14
4. FURNITURE AND EQUIPMENT (A) PURCHASE	7	0	0	7	0	0	0	7
(B) RENTAL	10	0	0	10	0	0	0	10
5. OPERATIONAL SUPPLIES AND EXPENSES	45	0	0	45	0	0	0	45
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	16	0	0	16	0	0	0	16
8. TAXES	2	0	0	2	0	0	0	2
9. RENOVATIONS AND ALTERATIONS	51	0	0	51	0	0	0	51
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	44	0	0	44	0	0	0	44
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	92	0	0	92	0	0	0	92
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	771	0	0	771	0	0	0	771

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1978
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: HEARST (LAURENTIAN)

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL								
(A) FORMULA	278	0	0	278	0	0	0	278
(B) EXTRA FORMULA	125	0	0	125	0	0	0	125
(C) MCU GRANTS	120	0	0	120	0	0	0	120
(D) OTHER	3	0	0	3	0	0	0	3
TOTAL PROVINCIAL GRANTS	526	0	0	526	0	0	0	526
(II) FEDERAL	18	0	0	18	0	0	0	18
(III) MUNICIPAL	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	76	0	0	76	0	0	0	76
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	5	0	0	5	0	0	0	5
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	0	0
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS AND NON-GOVT. GRANTS	0	0	0	0	0	0	0	0
5. SALES OF SERVICES AND PRODUCTS	0	0	0	0	0	0	0	0
6. INVESTMENT INCOME	0	0	0	0	0	0	0	0
7. MISCELLANEOUS	98	0	0	98	0	0	0	98
8. INTERFUND TRANSFERS	0	0	0	0	0	0	0	0
TOTAL REVENUE	723	0	0	723	0	0	0	723
TOTAL EXPENSES (FROM PAGE A2)	771	0	0	771				
EXCESS OF REVENUE OVER EXPENSES	-48	0	0	-48				

ACTUAL OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA FOR THE FISCAL YEAR ENDED APRIL 30, 1978
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: MCMASTER

FUNCTIONAL AREA: INSTRUCTION AND RESEARCH

OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	18393	3569	21962	0	0	0	0	0	0	21962
(II) OTHER INSTRUCTION AND RESEARCH	2710	146	2856	0	0	0	0	0	0	2856
(III) OTHER SALARIES AND WAGES	4475	1067	5542	2241	1196	879	2705	3642	547	16752
TOTAL SALARIES AND WAGES	25578	4782	30360	2241	1196	879	2705	3642	547	41570
2. EMPLOYEE BENEFITS	2969	968	3937	278	164	98	380	332	101	5290
TOTAL SALARIES AND BENEFITS	28547	5750	34297	2519	1360	977	3085	3974	648	46860
3. BOOKS AND PERIODICALS	0	0	0	1588	0	0	0	0	0	1588
4. FURNITURE AND EQUIPMENT (A) PURCHASE	1116	126	1242	35	89	10	15	52	3	1446
(B) RENTAL	19	29	48	4	213	0	3	3	1	272
5. OPERATIONAL SUPPLIES AND EXPENSES	1614	208	1822	191	481	240	289	421	87	3531
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	2277	0	2277
8. TAXES	0	0	0	0	0	0	0	4	520	524
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	243	0	243
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	1241	0	1241
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	961	0	0	0	961
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	716	258	974	48	27	24	56	128	219	1476
16. INTERNAL COST ALLOCATIONS	-1154	0	-1154	0	-171	-40	0	-531	0	-1896
TOTAL	30858	6371	37229	4385	1999	2172	3448	7812	1478	58523

COMPUTING COSTS: ACADEMIC 1040
NON-ACADEMIC 959
TOTAL 1999

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT
OF EXPENSE FOR THE FISCAL YEAR ENDED APRIL 30, 1978
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: MCMASTER

OBJECT OF EXPENSE / TYPE OF FUND	OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	21962	0	0	21962	1127	0	0	23089
(II) OTHER INSTRUCTION AND RESEARCH	2856	111	0	2967	1862	0	0	4829
(III) OTHER SALARIES AND WAGES	16752	46	2656	19454	5864	1764	0	27082
TOTAL SALARIES AND WAGES	41570	157	2656	44383	8853	1764	0	55000
2. EMPLOYEE BENEFITS	5290	8	253	5551	1023	121	0	6695
TOTAL SALARIES AND BENEFITS	46860	165	2909	49934	9876	1885	0	61695
3. BOOKS AND PERIODICALS	1588	0	0	1588	88	66	0	1742
4. FURNITURE AND EQUIPMENT (A) PURCHASE	1446	0	19	1465	1337	21	45	2868
(B) RENTAL	272	0	0	272	7	0	0	279
5. OPERATIONAL SUPPLIES AND EXPENSES	3531	18	806	4355	2608	545	0	7508
6. COST OF GOODS SOLD	0	0	2904	2904	0	0	0	2904
7. UTILITIES	2277	0	25	2302	1	0	0	2303
8. TAXES	524	0	61	585	0	0	0	585
9. RENOVATIONS AND ALTERATIONS	243	0	309	552	0	0	0	552
10. EXTERNAL CONTRACTED SERVICES	1241	0	0	1241	0	0	0	1241
11. SCHOLARSHIPS, BURSARIES, ETC.	961	0	0	961	0	407	0	1368
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	601	601	0	0	0	601
13. LAND AND SITE SERVICES	0	0	0	0	0	0	123	123
14. BUILDINGS	0	0	0	0	0	0	3843	3843
15. MISCELLANEOUS	1476	82	32	1590	1015	136	0	2741
16. INTERNAL COST ALLOCATIONS	-1896	0	571	-1325	1325	0	0	0
TOTAL	58523	265	8237	67025	16257	3060	4011	90353

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1978
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: MCMASTER

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL								
(A) FORMULA	47064	0	0	47064	0	0	0	47064
(B) EXTRA FORMULA	0	0	0	0	0	0	0	0
(C) MCU GRANTS	913	0	0	913	0	0	299	1212
(D) OTHER	0	0	0	0	1289	0	0	1289
TOTAL PROVINCIAL GRANTS	47977	0	0	47977	1289	0	299	49565
(II) FEDERAL	0	0	0	0	9415	0	0	9415
(III) MUNICIPAL	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	8016	0	0	8016	0	0	0	8016
(B) TUITION NON-CREDIT	0	316	0	316	0	0	0	316
(C) MISCELLANEOUS	435	3	3412	3850	0	0	0	3850
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	611	611
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS AND NON-GOVT. GRANTS	538	0	0	538	0	173	0	711
5. SALES OF SERVICES AND PRODUCTS	131	0	4800	4931	0	0	0	4931
6. INVESTMENT INCOME	1251	0	0	1251	0	1091	506	2848
7. MISCELLANEOUS	265	0	70	335	5553	2651	274	8813
8. INTERFUND TRANSFERS	0	0	0	0	0	0	0	0
TOTAL REVENUE	58613	319	8282	67214	16257	3915	1690	89076
TOTAL EXPENSES (FROM PAGE A2)	58523	265	8237	67025				
EXCESS OF REVENUE OVER EXPENSES	90	54	45	189				

ACTUAL OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA FOR THE FISCAL YEAR ENDED APRIL 30, 1978
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: ONTARIO COLLEGE OF ART

FUNCTIONAL AREA: INSTRUCTION AND RESEARCH

OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	2476	0	2476	0	0	0	0	0	0	2476
(II) OTHER INSTRUCTION AND RESEARCH	0	0	0	0	0	0	0	0	0	0
(III) OTHER SALARIES AND WAGES	133	0	133	117	0	0	417	150	0	817
TOTAL SALARIES AND WAGES	2609	0	2609	117	0	0	417	150	0	3293
2. EMPLOYEE BENEFITS	167	0	167	8	0	0	24	7	0	206
TOTAL SALARIES AND BENEFITS	2776	0	2776	125	0	0	441	157	0	3499
3. BOOKS AND PERIODICALS	0	0	0	55	0	0	0	0	0	55
4. FURNITURE AND EQUIPMENT (A) PURCHASE	117	0	117	14	0	0	7	1	0	139
(B) RENTAL	0	0	0	0	0	0	10	0	0	10
5. OPERATIONAL SUPPLIES AND EXPENSES	162	0	162	15	0	4	50	119	0	350
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	85	0	85
8. TAXES	0	0	0	0	0	0	0	0	63	63
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	96	0	96
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	18	71	0	89
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	11	0	11	0	0	26	134	56	0	227
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	3066	0	3066	209	0	30	660	585	63	4613

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COMPUTING COSTS: ACADEMIC 0
NON-ACADEMIC 0
TOTAL 0

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT
OF EXPENSE FOR THE FISCAL YEAR ENDED APRIL 30, 1978
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: ONTARIO COLLEGE OF ART

OBJECT OF EXPENSE	TYPE OF FUND: OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	2476	0	0	2476	0	0	0	2476
(II) OTHER INSTRUCTION AND RESEARCH	0	0	0	0	0	0	0	0
(III) OTHER SALARIES AND WAGES	817	0	0	817	0	0	0	817
TOTAL SALARIES AND WAGES	3293	0	0	3293	0	0	0	3293
2. EMPLOYEE BENEFITS	206	0	0	206	0	0	0	206
TOTAL SALARIES AND BENEFITS	3499	0	0	3499	0	0	0	3499
3. BOOKS AND PERIODICALS	55	0	0	55	0	0	0	55
4. FURNITURE AND EQUIPMENT (A) PURCHASE	139	0	0	139	0	0	0	139
(B) RENTAL	10	0	0	10	0	0	0	10
5. OPERATIONAL SUPPLIES AND EXPENSES	350	0	0	350	0	0	0	350
6. COST OF GOODS SOLD	0	0	268	268	0	0	0	268
7. UTILITIES	85	0	0	85	0	0	0	85
8. TAXES	63	0	0	63	0	0	0	63
9. RENOVATIONS AND ALTERATIONS	96	0	0	96	0	0	0	96
10. EXTERNAL CONTRACTED SERVICES	89	0	0	89	0	0	0	89
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	47	0	47
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	227	0	0	227	0	0	0	227
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	4613	0	268	4881	0	47	0	4928

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1978
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: ONTARIO COLLEGE OF ART

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL								
(A) FORMULA	3840	0	0	3840	0	0	0	3840
(B) EXTRA FORMULA	0	0	0	0	0	0	0	0
(C) MCU GRANTS	149	0	0	149	0	0	0	149
(D) OTHER	0	0	0	0	0	0	0	0
TOTAL PROVINCIAL GRANTS	3989	0	0	3989	0	0	0	3989
(II) FEDERAL	0	0	0	0	0	0	0	0
(III) MUNICIPAL	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	896	0	0	896	0	0	0	896
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	19	0	0	19	0	0	0	19
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	0	0
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS AND NON-GOVT. GRANTS	0	0	0	0	0	50	0	50
5. SALES OF SERVICES AND PRODUCTS	0	0	225	225	0	0	0	225
6. INVESTMENT INCOME	62	0	0	62	0	1	0	63
7. MISCELLANEOUS	8	0	0	8	0	0	0	8
8. INTERFUND TRANSFERS	0	0	0	0	0	0	0	0
TOTAL REVENUE	4974	0	225	5199	0	51	0	5250
TOTAL EXPENSES (FROM PAGE A2)	4613	0	268	4881				
EXCESS OF REVENUE OVER EXPENSES	361	0	-43	318				

ACTUAL OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA FOR THE FISCAL YEAR ENDED APRIL 30, 1978
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: OISE

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	4772	0	4772	0	0	0	0	0	0	4772
(II) OTHER INSTRUCTION AND RESEARCH	2221	0	2221	0	0	0	0	0	0	2221
(III) OTHER SALARIES AND WAGES	1967	0	1967	750	215	19	657	191	86	3885
TOTAL SALARIES AND WAGES	8960	0	8960	750	215	19	657	191	86	10878
2. EMPLOYEE BENEFITS	410	0	410	41	12	1	37	10	4	515
TOTAL SALARIES AND BENEFITS	9370	0	9370	791	227	20	694	201	90	11393
3. BOOKS AND PERIODICALS	0	0	0	142	0	0	0	0	0	142
4. FURNITURE AND EQUIPMENT (A) PURCHASE	157	0	157	0	37	0	0	0	0	194
(B) RENTAL	45	0	45	8	13	0	0	0	0	66
5. OPERATIONAL SUPPLIES AND EXPENSES	686	0	686	47	25	2	44	12	11	827
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	258	0	258
8. TAXES	0	0	0	0	0	0	0	0	29	29
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	29	0	29
10. EXTERNAL CONTRACTED SERVICES	19	0	19	0	77	0	4	1170	0	1270
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	141	0	141	1	0	0	79	10	37	268
16. INTERNAL COST ALLOCATIONS	0	0	0	0	-44	0	-55	0	0	-99
TOTAL	10418	0	10418	989	335	22	766	1680	167	14377

COMPUTING COSTS: ACADEMIC 282
NON-ACADEMIC 53
TOTAL 335

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT
OF EXPENSE FOR THE FISCAL YEAR ENDED APRIL 30, 1978
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: OISE

OBJECT OF EXPENSE / TYPE OF FUND	OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	4772	0	0	4772	137	0	0	4909
(II) OTHER INSTRUCTION AND RESEARCH	2221	0	0	2221	495	0	0	2716
(III) OTHER SALARIES AND WAGES	3885	3	14	3902	415	0	0	4317
TOTAL SALARIES AND WAGES	10878	3	14	10895	1047	0	0	11942
2. EMPLOYEE BENEFITS	515	0	1	516	85	0	0	601
TOTAL SALARIES AND BENEFITS	11393	3	15	11411	1132	0	0	12543
3. BOOKS AND PERIODICALS	142	0	0	142	0	0	0	142
4. FURNITURE AND EQUIPMENT (A) PURCHASE	194	0	0	194	2	0	0	196
(B) RENTAL	66	0	0	66	2	0	0	68
5. OPERATIONAL SUPPLIES AND EXPENSES	827	1	0	828	322	0	0	1150
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	258	0	0	258	3	0	0	261
8. TAXES	29	0	0	29	0	0	0	29
9. RENOVATIONS AND ALTERATIONS	29	0	0	29	0	0	0	29
10. EXTERNAL CONTRACTED SERVICES	1270	0	1	1271	9	0	0	1280
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	1555	1555
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	268	0	0	268	246	0	0	514
16. INTERNAL COST ALLOCATIONS	-99	0	0	-99	99	0	0	0
TOTAL	14377	4	16	14397	1815	0	1555	17767

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1978
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: OISE

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL								
(A) FORMULA	9744	0	0	9744	0	0	0	9744
(B) EXTRA FORMULA	0	0	0	0	0	0	0	0
(C) MCU GRANTS	0	0	0	0	0	0	0	0
(D) OTHER	3435	0	0	3435	1230	0	1555	6220
TOTAL PROVINCIAL	13179	0	0	13179	1230	0	1555	15964
(II) FEDERAL	0	0	0	0	290	0	0	290
(III) MUNICIPAL	0	0	0	0	6	0	0	6
2. FEES (A) TUITION CREDIT	851	0	0	851	0	0	0	851
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	0	15	0	15	0	0	0	15
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	0	0
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS AND NON-GOVT. GRANTS	0	0	0	0	296	0	0	296
5. SALES OF SERVICES AND PRODUCTS	385	0	0	385	0	0	0	385
6. INVESTMENT INCOME	104	0	0	104	0	0	0	104
7. MISCELLANEOUS	495	0	96	591	0	0	0	591
8. INTERFUND TRANSFERS	0	0	0	0	0	0	0	0
TOTAL REVENUE	15014	15	96	15125	1822	0	1555	18502
TOTAL EXPENSES (FROM PAGE A2)	14377	4	16	14397				
EXCESS OF REVENUE OVER EXPENSES	637	11	80	728				

ACTUAL OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA FOR THE FISCAL YEAR ENDED APRIL 30, 1978
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: OTTAWA

FUNCTIONAL AREA: INSTRUCTION AND RESEARCH

OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	24469	3375	27844	0	0	0	0	0	0	27844
(II) OTHER INSTRUCTION AND RESEARCH	1911	66	1977	0	0	0	0	0	0	1977
(III) OTHER SALARIES AND WAGES	5141	1421	6562	2786	1150	1334	3052	2962	240	18086
TOTAL SALARIES AND WAGES	31521	4862	36383	2786	1150	1334	3052	2962	240	47907
2. EMPLOYEE BENEFITS	3849	684	4533	334	121	130	393	352	39	5902
TOTAL SALARIES AND BENEFITS	35370	5546	40916	3120	1271	1464	3445	3314	279	53809
3. BOOKS AND PERIODICALS	0	0	0	1250	0	0	0	0	0	1250
4. FURNITURE AND EQUIPMENT (A) PURCHASE	357	40	397	16	158	6	56	47	1	681
(B) RENTAL	125	8	133	30	494	2	44	10	1	714
5. OPERATIONAL SUPPLIES AND EXPENSES	1302	244	1546	138	98	129	313	228	37	2489
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	2321	0	2321
8. TAXES	0	0	0	0	0	0	0	157	539	696
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	981	0	981
10. EXTERNAL CONTRACTED SERVICES	478	23	501	9	137	3	8	2193	1	2852
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	199	0	0	0	199
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	664	69	733	24	55	100	301	670	220	2103
16. INTERNAL COST ALLOCATIONS	0	-113	-113	0	-14	0	-152	-1145	0	-1424
TOTAL	38296	5817	44113	4587	2199	1903	4015	8776	1078	66671

COMPUTING COSTS: ACADEMIC 1196
NON-ACADEMIC 1003
TOTAL 2199

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE FOR THE FISCAL YEAR ENDED APRIL 30, 1978
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: OTTAWA

OBJECT OF EXPENSE / TYPE OF FUND	OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	27844	10	0	27854	1565	78	0	29497
(II) OTHER INSTRUCTION AND RESEARCH	1977	2	0	1979	1081	325	0	3385
(III) OTHER SALARIES AND WAGES	18086	23	1343	19452	1415	354	0	21221
TOTAL SALARIES AND WAGES	47907	35	1343	49285	4061	757	0	54103
2. EMPLOYER BENEFITS	5902	4	114	6020	272	39	0	6331
TOTAL SALARIES AND BENEFITS	53809	39	1457	55305	4333	796	0	60434
3. BOOKS AND PERIODICALS	1250	0	0	1250	10	2	0	1262
4. FURNITURE AND EQUIPMENT (A) PURCHASE	681	0	36	717	516	8	1	1242
(B) RENTAL	714	0	8	722	7	1	0	730
5. OPERATIONAL SUPPLIES AND EXPENSES	2489	7	59	2555	853	120	0	3528
6. COST OF GOODS SOLD	0	0	1369	1369	0	0	0	1369
7. UTILITIES	2321	0	35	2356	0	0	0	2356
8. TAXES	696	0	111	807	0	0	0	807
9. RENOVATIONS AND ALTERATIONS	981	0	285	1266	0	0	917	2183
10. EXTERNAL CONTRACTED SERVICES	2852	0	25	2877	13	15	0	2905
11. SCHOLARSHIPS, BURSARIES, ETC.	199	0	0	199	0	393	0	592
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	394	394	0	0	0	394
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	4826	4826
15. MISCELLANEOUS	2103	12	112	2227	588	509	0	3324
16. INTERNAL COST ALLOCATIONS	-1424	0	1034	-390	252	138	0	0
TOTAL	66671	58	4925	71654	6572	1982	5744	85952

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1978
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: OTTAWA

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL								
(A) FORMULA	51944	0	0	51944	0	0	0	51944
(B) EXTRA FORMULA	3172	0	0	3172	0	0	0	3172
(C) MCU GRANTS	1326	0	0	1326	0	0	1238	2564
(D) OTHER	94	0	0	94	719	621	543	1977
TOTAL PROVINCIAL GRANTS	56536	0	0	56536	719	621	1781	59657
(II) FEDERAL	17	0	0	17	4386	239	0	4642
(III) MUNICIPAL	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	9328	0	0	9328	0	0	0	9328
(B) TUITION NON-CREDIT	0	58	0	58	0	0	0	58
(C) MISCELLANEOUS	871	0	1302	2173	0	0	0	2173
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	4056	4056
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS AND NON-GOVT. GRANTS	6	0	0	6	1467	857	2	2332
5. SALES OF SERVICES AND PRODUCTS	383	0	3641	4024	0	0	0	4024
6. INVESTMENT INCOME	873	0	0	873	0	150	28	1051
7. MISCELLANEOUS	291	0	43	334	0	0	1	335
8. INTERFUND TRANSFERS	-16	0	0	-16	0	0	16	0
TOTAL REVENUE	68289	58	4986	73333	6572	1867	5884	87656
TOTAL EXPENSES (FROM PAGE A2)	66671	58	4925	71654				
EXCESS OF REVENUE OVER EXPENSES	1618	0	61	1679				

Note: During 1977-78, the university changed its accounting practice from commitment accounting to accrual accounting.

ACTUAL OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA FOR THE FISCAL YEAR ENDED APRIL 30, 1978
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: QUEEN'S

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	20697	3395	24092	0	0	0	0	0	0	24092
(II) OTHER INSTRUCTION AND RESEARCH	2889	150	3039	0	0	0	0	0	0	3039
(III) OTHER SALARIES AND WAGES	4156	1046	5202	2513	1110	1187	2306	3049	378	15745
TOTAL SALARIES AND WAGES	27742	4591	32333	2513	1110	1187	2306	3049	378	42876
2. EMPLOYEE BENEFITS	2519	517	3036	184	92	80	233	351	49	4025
TOTAL SALARIES AND BENEFITS	30261	5108	35369	2697	1202	1267	2539	3400	427	46901
3. BOOKS AND PERIODICALS	0	0	0	1087	0	0	0	0	0	1087
4. FURNITURE AND EQUIPMENT (A) PURCHASE	208	128	336	0	146	33	4	6	10	535
(B) RENTAL	5	3	8	42	213	0	1	1	3	268
5. OPERATIONAL SUPPLIES AND EXPENSES	1164	238	1402	104	371	291	361	698	328	3555
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	1575	0	1575
8. TAXES	0	0	0	0	0	0	0	154	528	682
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	299	0	299
10. EXTERNAL CONTRACTED SERVICES	0	0	0	17	222	21	0	0	0	260
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	5	0	5
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	775	68	843	9	14	134	64	11	336	1411
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-213	0	0	-213
TOTAL	32413	5545	37958	3956	2168	1746	2756	6149	1632	56365

COMPUTING COSTS:	
ACADEMIC	1566
NON-ACADEMIC	602
TOTAL	2168

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT
OF EXPENSE FOR THE FISCAL YEAR ENDED APRIL 30, 1978
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: QUEEN'S

OBJECT OF EXPENSE	TYPE OF FUND: OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	24092	2	0	24094	433	713	0	25240
(II) OTHER INSTRUCTION AND RESEARCH	3039	25	0	3064	3516	105	0	6685
(III) OTHER SALARIES AND WAGES	15745	67	1573	17385	1380	1203	0	19968
TOTAL SALARIES AND WAGES	42876	94	1573	44543	5329	2021	0	51893
2. EMPLOYEE BENEFITS	4025	2	127	4154	250	107	0	4511
TOTAL SALARIES AND BENEFITS	46901	96	1700	48697	5579	2128	0	56404
3. BOOKS AND PERIODICALS	1087	0	0	1087	0	121	18	1226
4. FURNITURE AND EQUIPMENT (A) PURCHASE	535	0	33	568	891	272	397	2128
(B) RENTAL	268	3	34	305	0	0	0	305
5. OPERATIONAL SUPPLIES AND EXPENSES	3555	22	944	4521	2201	898	237	7857
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	1575	0	911	2486	0	0	0	2486
8. TAXES	682	0	185	867	0	0	0	867
9. RENOVATIONS AND ALTERATIONS	299	0	291	590	0	8	610	1208
10. EXTERNAL CONTRACTED SERVICES	260	0	2495	2755	0	0	0	2755
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	15	1788	0	1803
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	1270	1270	0	0	0	1270
13. LAND AND SITE SERVICES	5	0	0	5	0	0	18	23
14. BUILDINGS	0	0	0	0	0	0	5906	5906
15. MISCELLANEOUS	1411	13	222	1646	663	683	31	3023
16. INTERNAL COST ALLOCATIONS	-213	0	0	-213	284	-71	0	0
TOTAL	56365	134	8085	64584	9633	5827	7217	87261

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1978
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: QUEEN'S

SOURCE OF REVENUE	TYPE OF FUND OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL								
(A) FORMULA	46972	0	0	46972	0	0	0	46972
(B) EXTRA FORMULA	0	0	0	0	0	0	0	0
(C) MCU GRANTS	750	0	0	750	17	0	0	767
(D) OTHER	56	0	0	56	1143	287	5331	6817
TOTAL PROVINCIAL GRANTS	47778	0	0	47778	1160	287	5331	54556
(II) FEDERAL	0	0	0	0	6381	400	0	6781
(III) MUNICIPAL	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	8151	0	0	8151	0	0	0	8151
(B) TUITION NON-CREDIT	0	214	0	214	0	0	0	214
(C) MISCELLANEOUS	419	0	4558	4977	0	0	0	4977
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	881	881
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS AND NON-GOVT. GRANTS	15	0	0	15	2218	2443	821	5497
5. SALES OF SERVICES AND PRODUCTS	584	0	3457	4041	16	296	406	4759
6. INVESTMENT INCOME	57	0	0	57	38	2991	32	3118
7. MISCELLANEOUS	262	0	0	262	20	1388	36	1706
8. INTERFUND TRANSFERS	682	0	-203	479	179	-1024	366	0
TOTAL REVENUE	57948	214	7812	65974	10012	6781	7873	90640
TOTAL EXPENSES (FROM PAGE A2)	56365	134	8085	64584				
EXCESS OF REVENUE OVER EXPENSES	1583	80	-273	1390				

Note: During 1977-78, the university changed its accounting practice from commitment accounting to accrual accounting. Accordingly, the figures reported for 1977-78 are not directly comparable to those of 1976-77.

ACTUAL OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA FOR THE FISCAL YEAR ENDED APRIL 30, 1978
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: RYERSON

FUNCTIONAL AREA: INSTRUCTION AND RESEARCH

OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	19502	0	19502	0	0	0	0	0	0	19502
(II) OTHER INSTRUCTION AND RESEARCH	0	0	0	0	0	0	0	0	0	0
(III) OTHER SALARIES AND WAGES	2343	0	2343	864	643	532	1788	1480	1061	8711
TOTAL SALARIES AND WAGES	21845	0	21845	864	643	532	1788	1480	1061	28213
2. EMPLOYEE BENEFITS	2241	0	2241	101	74	56	221	216	314	3223
TOTAL SALARIES AND BENEFITS	24086	0	24086	965	717	588	2009	1696	1375	31436
3. BOOKS AND PERIODICALS	0	0	0	352	0	0	0	0	0	352
4. FURNITURE AND EQUIPMENT (A) PURCHASE	777	0	777	46	68	2	11	22	11	937
(B) RENTAL	6	0	6	11	818	0	1	1	167	1004
5. OPERATIONAL SUPPLIES AND EXPENSES	1129	0	1129	72	104	25	272	234	-205	1631
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	1454	0	1454
8. TAXES	0	0	0	0	0	0	0	0	447	447
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	1114	0	1114
10. EXTERNAL CONTRACTED SERVICES	0	0	0	6	0	0	23	1020	0	1049
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	200	0	200	4	7	3	56	73	137	480
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-164	0	0	-164
TOTAL	26198	0	26198	1456	1714	618	2208	5614	1932	39740

COMPUTING COSTS: ACADEMIC 1028
NON-ACADEMIC 686
TOTAL 1714

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT
OF EXPENSE FOR THE FISCAL YEAR ENDED APRIL 30, 1978
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: RYERSON

OBJECT OF EXPENSE / TYPE OF FUND	OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	19502	0	0	19502	0	0	0	19502
(II) OTHER INSTRUCTION AND RESEARCH	0	0	0	0	3	0	0	3
(III) OTHER SALARIES AND WAGES	8711	0	648	9359	39	0	0	9398
TOTAL SALARIES AND WAGES	28213	0	648	28861	42	0	0	28903
2. EMPLOYEE BENEFITS	3223	0	49	3272	1	0	0	3273
TOTAL SALARIES AND BENEFITS	31436	0	697	32133	43	0	0	32176
3. BOOKS AND PERIODICALS	352	0	0	352	0	0	0	352
4. FURNITURE AND EQUIPMENT (A) PURCHASE	937	0	1	938	0	0	53	991
(B) RENTAL	1004	0	11	1015	0	0	0	1015
5. OPERATIONAL SUPPLIES AND EXPENSES	1631	0	81	1712	4	0	0	1716
6. COST OF GOODS SOLD	0	0	1482	1482	0	0	0	1482
7. UTILITIES	1454	0	9	1463	0	0	0	1463
8. TAXES	447	0	0	447	0	0	0	447
9. RENOVATIONS AND ALTERATIONS	1114	0	17	1131	0	0	0	1131
10. EXTERNAL CONTRACTED SERVICES	1049	0	5	1054	0	0	0	1054
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	283	0	283
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	1799	1799
15. MISCELLANEOUS	480	0	2	482	1	0	0	483
16. INTERNAL COST ALLOCATIONS	-164	0	164	0	0	0	0	0
TOTAL	39740	0	2469	42209	48	283	1852	44392

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1978
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: RYERSON

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL								
(A) FORMULA	27422	0	0	27422	0	0	0	27422
(B) EXTRA FORMULA	0	0	0	0	0	0	0	0
(C) MCU GRANTS	2657	0	0	2657	0	0	12	2669
(D) OTHER	0	0	0	0	48	57	0	105
TOTAL PROVINCIAL GRANTS	30079	0	0	30079	48	57	12	30196
(II) FEDERAL	0	0	0	0	0	36	0	36
(III) MUNICIPAL	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	5767	0	0	5767	0	0	0	5767
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	776	0	0	776	0	0	0	776
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	851	851
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS AND NON-GOVT. GRANTS	0	0	0	0	0	879	0	879
5. SALES OF SERVICES AND PRODUCTS	419	0	2362	2781	0	0	0	2781
6. INVESTMENT INCOME	296	0	0	296	0	53	0	349
7. MISCELLANEOUS	198	0	0	198	0	0	0	198
8. INTERFUND TRANSFERS	0	0	0	0	0	-1051	1051	0
TOTAL REVENUE	37535	0	2362	39897	48	-26	1914	41833
TOTAL EXPENSES (FROM PAGE A2)	39740	0	2469	42209				
EXCESS OF REVENUE OVER EXPENSES	-2205	0	-107	-2312				

ACTUAL OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA FOR THE FISCAL YEAR ENDED APRIL 30, 1978
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: TORONTO

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	56991	12963	69954	0	0	0	0	0	0	69954
(II) OTHER INSTRUCTION AND RESEARCH	10054	264	10318	0	0	0	0	0	0	10318
(III) OTHER SALARIES AND WAGES	16552	5278	21830	9254	3794	2373	7507	11833	569	57160
TOTAL SALARIES AND WAGES	83597	18505	102102	9254	3794	2373	7507	11833	569	137432
2. EMPLOYEE BENEFITS	9092	2795	11887	1018	337	245	837	1413	57	15794
TOTAL SALARIES AND BENEFITS	92689	21300	113989	10272	4131	2618	8344	13246	626	153226
3. BOOKS AND PERIODICALS	0	0	0	2935	0	0	0	0	0	2935
4. FURNITURE AND EQUIPMENT (A) PURCHASE	1691	310	2001	83	635	53	95	149	15	3031
(B) RENTAL	375	51	426	-89	2349	0	124	0	0	2810
5. OPERATIONAL SUPPLIES AND EXPENSES	7743	1016	8759	390	1227	426	560	694	319	12375
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	8699	0	8699
8. TAXES	0	0	0	0	0	0	0	8	1599	1607
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	3408	0	3408
10. EXTERNAL CONTRACTED SERVICES	25	0	25	20	0	108	0	400	0	553
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	1874	0	0	0	1874
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	108	0	108
15. MISCELLANEOUS	830	106	936	24	31	219	368	1060	659	3297
16. INTERNAL COST ALLOCATIONS	-80	0	-80	0	-559	0	0	-805	-39	-1483
TOTAL	103273	22783	126056	13635	7814	5298	9491	26967	3179	192440

COMPUTING COSTS: ACADEMIC 5935
NON-ACADEMIC 1879
TOTAL 7814

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE FOR THE FISCAL YEAR ENDED APRIL 30, 1978
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: TORONTO

OBJECT OF EXPENSE / TYPE OF FUND	OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	69954	936	0	70890	2343	587	0	73820
(II) OTHER INSTRUCTION AND RESEARCH	10318	964	0	11282	7649	756	0	19687
(III) OTHER SALARIES AND WAGES	57160	570	1863	59593	11655	361	0	71609
TOTAL SALARIES AND WAGES	137432	2470	1863	141765	21647	1704	0	165116
2. EMPLOYEE BENEFITS	15794	186	193	16173	1345	114	0	17632
TOTAL SALARIES AND BENEFITS	153226	2656	2056	157938	22992	1818	0	182748
3. BOOKS AND PERIODICALS	2935	0	0	2935	227	217	0	3379
4. FURNITURE AND EQUIPMENT (A) PURCHASE	3031	21	116	3168	2377	262	1285	7092
(B) RENTAL	2810	18	41	2869	209	34	0	3112
5. OPERATIONAL SUPPLIES AND EXPENSES	12375	633	1164	14172	10668	1326	0	26166
6. COST OF GOODS SOLD	0	0	1533	1533	0	0	0	1533
7. UTILITIES	8699	0	0	8699	0	0	0	8699
8. TAXES	1607	0	0	1607	0	0	0	1607
9. RENOVATIONS AND ALTERATIONS	3408	0	0	3408	907	102	2910	7327
10. EXTERNAL CONTRACTED SERVICES	553	0	1761	2314	0	0	0	2314
11. SCHOLARSHIPS, BURSARIES, ETC.	1874	0	0	1874	0	2211	0	4085
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	541	541	0	0	0	541
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	108	0	0	108	0	0	6874	6982
15. MISCELLANEOUS	3297	39	37	3373	0	0	0	3373
16. INTERNAL COST ALLOCATIONS	-1483	24	820	-639	639	0	0	0
TOTAL	192440	3391	8069	203900	38019	5970	11069	258958

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1978
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: TORONTO

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL								
(A) FORMULA	152902	0	0	152902	0	0	0	152902
(B) EXTRA FORMULA	0	0	0	0	0	0	0	0
(C) MCU GRANTS	2754	590	0	3344	0	0	75	3419
(D) OTHER	0	167	0	167	3184	480	1447	5278
TOTAL PROVINCIAL GRANTS	155656	757	0	156413	3184	480	1522	161599
(II) FEDERAL	0	0	0	0	26298	320	0	26618
(III) MUNICIPAL	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	24380	0	0	24380	0	0	0	24380
(B) TUITION NON-CREDIT	0	2501	0	2501	0	0	0	2501
(C) MISCELLANEOUS	1721	0	3284	5005	0	0	0	5005
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	5289	5289
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS AND NON-GOVT. GRANTS	15	0	0	15	8559	5762	256	14592
5. SALES OF SERVICES AND PRODUCTS	6408	0	4907	11315	0	0	0	11315
6. INVESTMENT INCOME	1291	0	0	1291	856	5099	1407	8653
7. MISCELLANEOUS	0	0	0	0	633	0	351	984
8. INTERFUND TRANSFERS	3332	0	0	3332	-363	-3049	80	0
TOTAL REVENUE	192803	3258	8191	204252	39167	8612	8905	260936
TOTAL EXPENSES (FROM PAGE A2)	192440	3391	8069	203900				
EXCESS OF REVENUE OVER EXPENSES	363	-133	122	352				

ACTUAL OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA FOR THE FISCAL YEAR ENDED APRIL 30, 1978
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: TRENT

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	4623	0	4623	0	0	0	0	0	0	4623
(II) OTHER INSTRUCTION AND RESEARCH	108	0	108	0	0	0	0	0	0	108
(III) OTHER SALARIES AND WAGES	805	0	805	523	27	341	658	758	54	3166
TOTAL SALARIES AND WAGES	5536	0	5536	523	27	341	658	758	54	7897
2. EMPLOYEE BENEFITS	544	0	544	53	3	34	70	84	6	794
TOTAL SALARIES AND BENEFITS	6080	0	6080	576	30	375	728	842	60	8691
3. BOOKS AND PERIODICALS	0	0	0	409	0	0	0	0	0	409
4. FURNITURE AND EQUIPMENT (A) PURCHASE	76	0	76	0	2	1	0	27	0	106
(B) RENTAL	0	0	0	0	28	0	4	0	0	32
5. OPERATIONAL SUPPLIES AND EXPENSES	261	0	261	36	10	12	71	118	27	535
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	255	0	255
8. TAXES	0	0	0	0	0	0	0	0	124	124
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	127	0	127
10. EXTERNAL CONTRACTED SERVICES	78	0	78	0	94	0	0	0	0	172
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	135	0	0	0	135
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	249	0	249	3	0	32	60	48	47	439
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	6744	0	6744	1024	164	555	863	1417	258	11025

COMPUTING COSTS:	
ACADEMIC	76
NON-ACADEMIC	88
TOTAL	164

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE FOR THE FISCAL YEAR ENDED APRIL 30, 1978
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: TRENT

OBJECT OF EXPENSE / TYPE OF FUND	OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	4623	0	0	4623	0	0	0	4623
(II) OTHER INSTRUCTION AND RESEARCH	108	12	0	120	75	0	0	195
(III) OTHER SALARIES AND WAGES	3166	7	780	3953	150	100	0	4203
TOTAL SALARIES AND WAGES	7897	19	780	8696	225	100	0	9021
2. EMPLOYEE BENEFITS	794	1	80	875	15	5	0	895
TOTAL SALARIES AND BENEFITS	8691	20	860	9571	240	105	0	9916
3. BOOKS AND PERIODICALS	409	0	0	409	10	5	0	424
4. FURNITURE AND EQUIPMENT (A) PURCHASE	106	0	32	138	25	37	126	326
(B) RENTAL	32	0	1	33	10	0	0	43
5. OPERATIONAL SUPPLIES AND EXPENSES	535	2	200	737	50	45	0	832
6. COST OF GOODS SOLD	0	0	593	593	0	0	0	593
7. UTILITIES	255	0	210	465	0	0	0	465
8. TAXES	124	0	0	124	0	0	0	124
9. RENOVATIONS AND ALTERATIONS	127	0	13	140	0	10	0	150
10. EXTERNAL CONTRACTED SERVICES	172	0	674	846	0	10	0	856
11. SCHOLARSHIPS, BURSARIES, ETC.	135	0	0	135	0	0	0	135
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	432	432	0	0	0	432
13. LAND AND SITE SERVICES	0	0	0	0	0	20	0	20
14. BUILDINGS	0	0	0	0	0	0	646	646
15. MISCELLANEOUS	439	2	44	485	39	26	0	550
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	11025	24	3059	14108	374	258	772	15512

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1978
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: TRENT

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL								
(A) FORMULA	6736	0	0	6736	0	0	0	6736
(B) EXTRA FORMULA	1400	0	0	1400	0	0	0	1400
(C) MCU GRANTS	222	0	0	222	0	1	0	223
(D) OTHER	14	0	23	37	66	13	327	443
TOTAL PROVINCIAL GRANTS	8372	0	23	8395	66	14	327	8802
(II) FEDERAL	25	0	0	25	251	95	0	371
(III) MUNICIPAL	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	2006	0	0	2006	0	0	0	2006
(B) TUITION NON-CREDIT	0	40	0	40	0	0	0	40
(C) MISCELLANEOUS	150	0	1606	1756	0	0	0	1756
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	250	250
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS AND NON-GOVT. GRANTS	239	0	29	268	28	158	400	854
5. SALES OF SERVICES AND PRODUCTS	0	0	1320	1320	0	0	0	1320
6. INVESTMENT INCOME	45	0	0	45	0	77	0	122
7. MISCELLANEOUS	34	0	0	34	0	0	0	34
8. INTERFUND TRANSFERS	0	0	0	0	0	0	0	0
TOTAL REVENUE	10871	40	2978	13889	345	344	977	15555
TOTAL EXPENSES (FROM PAGE A2)	11025	24	3059	14108				
EXCESS OF REVENUE OVER EXPENSES	-154	16	-81	-219				

ACTUAL OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA FOR THE FISCAL YEAR ENDED APRIL 30, 1978
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WATERLOO

FUNCTIONAL AREA: INSTRUCTION AND RESEARCH

OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	24089	0	24089	0	0	0	0	0	0	24089
(II) OTHER INSTRUCTION AND RESEARCH	3263	0	3263	0	0	0	0	0	0	3263
(III) OTHER SALARIES AND WAGES	5443	0	5443	2345	1891	1996	3106	4511	176	19468
TOTAL SALARIES AND WAGES	32795	0	32795	2345	1891	1996	3106	4511	176	46820
2. EMPLOYEE BENEFITS	3107	0	3107	213	172	203	337	517	12	4561
TOTAL SALARIES AND BENEFITS	35902	0	35902	2558	2063	2199	3443	5028	188	51381
3. BOOKS AND PERIODICALS	0	0	0	1411	0	0	0	0	0	1411
4. FURNITURE AND EQUIPMENT (A) PURCHASE	792	0	792	33	1301	31	39	339	3	2538
(B) RENTAL	104	0	104	34	413	0	0	10	0	561
5. OPERATIONAL SUPPLIES AND EXPENSES	1440	0	1440	94	196	221	380	408	376	3115
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	2121	0	2121
8. TAXES	0	0	0	0	0	0	0	0	746	746
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	226	0	226
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	446	0	0	287	0	733
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	546	0	0	0	546
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	103	0	103
14. BUILDINGS	0	0	0	0	0	0	0	122	0	122
15. MISCELLANEOUS	965	0	965	8	14	141	163	130	190	1611
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-345	0	0	-345
TOTAL	39203	0	39203	4138	4433	3138	3680	8774	1503	64869

COMPUTING COSTS: ACADEMIC 3279
NON-ACADEMIC 1154
TOTAL 4433

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT
OF EXPENSE FOR THE FISCAL YEAR ENDED APRIL 30, 1978
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WATERLOO

OBJECT OF EXPENSE	TYPE OF FUND: OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	24089	0	0	24089	601	0	0	24690
(II) OTHER INSTRUCTION AND RESEARCH	3263	0	0	3263	1276	285	0	4824
(III) OTHER SALARIES AND WAGES	19468	0	3802	23270	2193	403	0	25866
TOTAL SALARIES AND WAGES	46820	0	3802	50622	4070	688	0	55380
2. EMPLOYEE BENEFITS	4561	0	394	4955	149	23	0	5127
TOTAL SALARIES AND BENEFITS	51381	0	4196	55577	4219	711	0	60507
3. BOOKS AND PERIODICALS	1411	0	0	1411	0	1	19	1431
4. FURNITURE AND EQUIPMENT (A) PURCHASE	2538	0	143	2681	910	195	441	4227
(B) RENTAL	561	0	11	572	0	2	0	574
5. OPERATIONAL SUPPLIES AND EXPENSES	3115	0	1258	4373	1128	391	0	5892
6. COST OF GOODS SOLD	0	0	3835	3835	0	0	0	3835
7. UTILITIES	2121	0	950	3071	0	0	0	3071
8. TAXES	746	0	203	949	0	0	0	949
9. RENOVATIONS AND ALTERATIONS	226	0	76	302	0	0	0	302
10. EXTERNAL CONTRACTED SERVICES	733	0	0	733	0	0	0	733
11. SCHOLARSHIPS, BURSARIES, ETC.	546	0	0	546	89	581	0	1216
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	1140	1140	0	0	0	1140
13. LAND AND SITE SERVICES	103	0	0	103	0	0	136	239
14. BUILDINGS	122	0	0	122	0	0	851	973
15. MISCELLANEOUS	1611	0	166	1777	899	244	0	2920
16. INTERNAL COST ALLOCATIONS	-345	0	-11	-356	313	43	0	0
TOTAL	64869	0	11967	76836	7558	2168	1447	88009

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1978
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WATERLOO

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL								
(A) FORMULA	50667	0	0	50667	0	0	0	50667
(B) EXTRA FORMULA	0	0	0	0	0	0	0	0
(C) MCU GRANTS	971	0	0	971	0	0	60	1031
(D) OTHER	0	0	0	0	447	10	34	491
TOTAL PROVINCIAL GRANTS	51638	0	0	51638	447	10	94	52189
(II) FEDERAL	0	0	0	0	5961	902	0	6863
(III) MUNICIPAL	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	10736	0	0	10736	0	0	0	10736
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	68	0	4217	4285	0	0	0	4285
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	865	865
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS AND NON-GOVT. GRANTS	46	0	0	46	1058	589	52	1745
5. SALES OF SERVICES AND PRODUCTS	443	0	8098	8541	0	732	0	9273
6. INVESTMENT INCOME	836	0	0	836	0	95	210	1141
7. MISCELLANEOUS	332	0	0	332	92	304	47	775
8. INTERFUND TRANSFERS	124	0	-17	107	0	6	-113	0
TOTAL REVENUE	64223	0	12298	76521	7558	2638	1155	87872
TOTAL EXPENSES (FROM PAGE A2)	64869	0	11967	76836				
EXCESS OF REVENUE OVER EXPENSES	-646	0	331	-315				

ACTUAL OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA FOR THE FISCAL YEAR ENDED APRIL 30, 1978
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WESTERN

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	28425	5571	33996	0	0	0	0	0	0	33996
(II) OTHER INSTRUCTION AND RESEARCH	2846	94	2940	0	0	0	0	0	0	2940
(III) OTHER SALARIES AND WAGES	7391	1731	9122	367	2068	1565	3210	5059	414	25112
TOTAL SALARIES AND WAGES	38662	7396	46058	367	2068	1565	3210	5059	414	62048
2. EMPLOYEE BENEFITS	4527	1202	5729	422	274	133	346	596	54	7554
TOTAL SALARIES AND BENEFITS	43189	8598	51787	4096	2342	1698	3556	5655	468	69602
3. BOOKS AND PERIODICALS	0	0	0	1698	0	0	0	0	0	1698
4. FURNITURE AND EQUIPMENT (A) PURCHASE	1571	102	1673	375	155	43	66	54	16	2382
(B) RENTAL	257	3	260	64	564	2	55	4	5	954
5. OPERATIONAL SUPPLIES AND EXPENSES	1811	246	2057	23	519	521	351	517	18	4006
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	2432	0	2432
8. TAXES	0	0	0	0	0	0	0	10	801	811
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	570	0	570
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	6	0	6
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	1074	0	0	0	1074
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	164	0	0	0	164
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1037	80	1117	16	100	285	107	160	633	2418
16. INTERNAL COST ALLOCATIONS	0	0	0	0	-163	0	-176	-511	0	-850
TOTAL	47865	9029	56894	6272	3517	3787	3959	8897	1941	85267

COMPUTING COSTS: ACADEMIC 2075
NON-ACADEMIC 1442
TOTAL 3517

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT
OF EXPENSE FOR THE FISCAL YEAR ENDED APRIL 30, 1978
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WESTERN

OBJECT OF EXPENSE	TYPE OF FUND: OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	33996	509	0	34505	794	264	0	35563
(II) OTHER INSTRUCTION AND RESEARCH	2940	0	0	2940	3971	187	0	7098
(III) OTHER SALARIES AND WAGES	25112	364	4576	30052	3176	407	0	33635
TOTAL SALARIES AND WAGES	62048	873	4576	67497	7941	858	0	76296
2. EMPLOYEE BENEFITS	7554	0	247	7801	373	189	0	8363
TOTAL SALARIES AND BENEFITS	69602	873	4823	75298	8314	1047	0	84659
3. BOOKS AND PERIODICALS	1698	0	0	1698	0	60	0	1758
4. FURNITURE AND EQUIPMENT (A) PURCHASE	2382	23	381	2786	1072	243	664	4765
(B) RENTAL	954	0	108	1062	0	0	0	1062
5. OPERATIONAL SUPPLIES AND EXPENSES	4006	254	1152	5412	2828	544	0	8784
6. COST OF GOODS SOLD	0	0	4962	4962	0	0	0	4962
7. UTILITIES	2432	0	523	2955	0	0	0	2955
8. TAXES	811	0	123	934	0	0	0	934
9. RENOVATIONS AND ALTERATIONS	570	0	23	593	0	0	794	1387
10. EXTERNAL CONTRACTED SERVICES	6	0	0	6	0	0	0	6
11. SCHOLARSHIPS, BURSARIES, ETC.	1074	0	0	1074	0	805	0	1879
12. PRINCIPAL AND INTEREST REPAYMENTS	164	0	727	891	0	0	0	891
13. LAND AND SITE SERVICES	0	0	0	0	0	0	616	616
14. BUILDINGS	0	0	0	0	0	0	6103	6103
15. MISCELLANEOUS	2418	176	198	2792	1387	496	14	4689
16. INTERNAL COST ALLOCATIONS	-850	0	620	-230	163	33	34	0
TOTAL	85267	1326	13640	100233	13764	3228	8225	125450

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1978
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WESTERN

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL								
(A) FORMULA	66925	0	0	66925	0	0	0	66925
(B) EXTRA FORMULA	0	0	0	0	0	0	0	0
(C) MCU GRANTS	1414	0	0	1414	1264	0	50	2728
(D) OTHER	21	0	0	21	0	0	1	22
TOTAL PROVINCIAL GRANTS	68360	0	0	68360	1264	0	51	69675
(II) FEDERAL	0	0	0	0	7938	357	0	8295
(III) MUNICIPAL	193	0	0	193	0	0	0	193
2. FEES (A) TUITION CREDIT	12327	0	0	12327	0	0	0	12327
(B) TUITION NON-CREDIT	0	1511	0	1511	0	0	0	1511
(C) MISCELLANEOUS	1014	0	4275	5289	0	0	0	5289
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	662	662
(B) OTHER	0	0	0	0	0	0	6087	6087
4. GIFTS, DONATIONS AND NON-GOVT. GRANTS	182	0	0	182	4677	1669	1170	7698
5. SALES OF SERVICES AND PRODUCTS	965	0	9468	10433	0	429	0	10862
6. INVESTMENT INCOME	1339	0	0	1339	0	639	469	2447
7. MISCELLANEOUS	1101	0	0	1101	1003	372	285	2761
8. INTERFUND TRANSFERS	-290	0	146	-144	-112	256	0	0
TOTAL REVENUE	85191	1511	13889	100591	14770	3722	8724	127807
TOTAL EXPENSES (FROM PAGE A2)	85267	1326	13640	100233				
EXCESS OF REVENUE OVER EXPENSES	-76	185	249	358				

ACTUAL OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA FOR THE FISCAL YEAR ENDED APRIL 30, 1978
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WILFRID LAURIER

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	5560	0	5560	0	0	0	0	0	0	5560
(II) OTHER INSTRUCTION AND RESEARCH	1548	0	1548	0	0	0	0	0	0	1548
(III) OTHER SALARIES AND WAGES	772	0	772	583	113	397	910	754	92	3621
TOTAL SALARIES AND WAGES	7880	0	7880	583	113	397	910	754	92	10729
2. EMPLOYEE BENEFITS	1082	0	1082	88	10	63	150	158	17	1568
TOTAL SALARIES AND BENEFITS	8962	0	8962	671	123	460	1060	912	109	12297
3. BOOKS AND PERIODICALS	0	0	0	613	0	0	0	0	0	613
4. FURNITURE AND EQUIPMENT (A) PURCHASE	238	0	238	28	19	5	59	18	10	377
(B) RENTAL	0	0	0	0	179	0	0	0	0	179
5. OPERATIONAL SUPPLIES AND EXPENSES	407	0	407	64	50	114	125	240	114	1114
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	352	0	352
8. TAXES	0	0	0	0	0	0	0	2	159	161
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	102	0	102
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	13	0	0	52	0	65
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	160	0	0	0	160
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	57	0	0	57
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	344	0	344	4	1	11	70	110	97	637
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-4	0	0	-4
TOTAL	9951	0	9951	1380	385	750	1367	1788	489	16110

COMPUTING COSTS:

ACADEMIC	305
NON-ACADEMIC	80
TOTAL	385

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT
OF EXPENSE FOR THE FISCAL YEAR ENDED APRIL 30, 1978
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WILFRID LAURIER

OBJECT OF EXPENSE / TYPE OF FUND	OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	5560	0	0	5560	0	0	0	5560
(II) OTHER INSTRUCTION AND RESEARCH	1548	0	0	1548	0	0	0	1548
(III) OTHER SALARIES AND WAGES	3621	0	797	4418	51	0	0	4469
TOTAL SALARIES AND WAGES	10729	0	797	11526	51	0	0	11577
2. EMPLOYEE BENEFITS	1568	0	88	1656	2	0	0	1658
TOTAL SALARIES AND BENEFITS	12297	0	885	13182	53	0	0	13235
3. BOOKS AND PERIODICALS	613	0	0	613	0	0	0	613
4. FURNITURE AND EQUIPMENT (A) PURCHASE	377	0	83	460	3	0	0	463
(B) RENTAL	179	0	0	179	0	0	0	179
5. OPERATIONAL SUPPLIES AND EXPENSES	1114	0	181	1295	46	0	0	1341
6. COST OF GOODS SOLD	0	0	1205	1205	0	0	0	1205
7. UTILITIES	352	0	95	447	0	0	0	447
8. TAXES	161	0	0	161	0	0	0	161
9. RENOVATIONS AND ALTERATIONS	102	0	20	122	0	0	6	128
10. EXTERNAL CONTRACTED SERVICES	65	0	32	97	0	0	0	97
11. SCHOLARSHIPS, BURSARIES, ETC.	160	0	0	160	0	5	0	165
12. PRINCIPAL AND INTEREST REPAYMENTS	57	0	205	262	0	0	0	262
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	392	392
15. MISCELLANEOUS	637	0	15	652	15	0	0	667
16. INTERNAL COST ALLOCATIONS	-4	0	4	0	0	0	0	0
TOTAL	16110	0	2725	18835	117	5	398	19355

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1978
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WILFRID LAURIER

SOURCE OF REVENUE	TYPE OF FUND OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL								
(A) FORMULA	12174	0	0	12174	0	0	0	12174
(B) EXTRA FORMULA	0	0	0	0	0	0	0	0
(C) MCU GRANTS	210	0	0	210	0	0	6	216
(D) OTHER	0	0	0	0	0	0	0	0
TOTAL PROVINCIAL GRANTS	12384	0	0	12384	0	0	6	12390
(II) FEDERAL	0	0	0	0	83	0	0	83
(III) MUNICIPAL	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	3734	0	0	3734	0	0	0	3734
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	170	0	1084	1254	0	0	0	1254
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	294	294
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS AND NON-GOVT. GRANTS	1	0	0	1	91	0	0	92
5. SALES OF SERVICES AND PRODUCTS	0	0	1633	1633	0	0	0	1633
6. INVESTMENT INCOME	351	0	0	351	0	11	0	362
7. MISCELLANEOUS	28	0	0	28	0	0	0	28
8. INTERFUND TRANSFERS	6	0	0	6	0	-6	0	0
TOTAL REVENUE	16674	0	2717	19391	174	5	300	19870
TOTAL EXPENSES (FROM PAGE A2)	16110	0	2725	18835				
EXCESS OF REVENUE OVER EXPENSES	564	0	-8	556				

ACTUAL OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA FOR THE FISCAL YEAR ENDED APRIL 30, 1978
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WINDSOR

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	15673	0	15673	0	0	0	0	0	0	15673
(II) OTHER INSTRUCTION AND RESEARCH	1482	0	1482	0	0	0	0	0	0	1482
(III) OTHER SALARIES AND WAGES	2850	0	2850	1648	602	380	1518	3432	84	10514
TOTAL SALARIES AND WAGES	20005	0	20005	1648	602	380	1518	3432	84	27669
2. EMPLOYEE BENEFITS	2193	0	2193	220	67	41	258	589	12	3380
TOTAL SALARIES AND BENEFITS	22198	0	22198	1868	669	421	1776	4021	96	31049
3. BOOKS AND PERIODICALS	0	0	0	1070	0	0	0	0	0	1070
4. FURNITURE AND EQUIPMENT (A) PURCHASE	530	0	530	38	8	15	8	35	0	634
(B) RENTAL	26	0	26	21	308	0	21	0	0	376
5. OPERATIONAL SUPPLIES AND EXPENSES	671	0	671	75	86	36	166	441	40	1515
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	1783	0	1783
8. TAXES	0	0	0	0	0	0	0	3	371	374
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	66	0	66
10. EXTERNAL CONTRACTED SERVICES	33	0	33	0	0	0	0	633	0	666
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	358	0	0	0	358
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	446	0	446	21	0	72	105	44	254	942
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-22	-1036	0	-1058
TOTAL	23904	0	23904	3093	1071	902	2054	5990	761	37775

COMPUTING COSTS: ACADEMIC 584
NON-ACADEMIC 487
TOTAL 1071

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT
OF EXPENSE FOR THE FISCAL YEAR ENDED APRIL 30, 1978
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WINDSOR

OBJECT OF EXPENSE	TYPE OF FUND: OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	15673	0	0	15673	0	0	0	15673
(II) OTHER INSTRUCTION AND RESEARCH	1482	0	0	1482	936	0	0	2418
(III) OTHER SALARIES AND WAGES	10514	6	1018	11538	0	0	0	11538
TOTAL SALARIES AND WAGES	27669	6	1018	28693	936	0	0	29629
2. EMPLOYEE BENEFITS	3380	0	111	3491	35	0	0	3526
TOTAL SALARIES AND BENEFITS	31049	6	1129	32184	971	0	0	33155
3. BOOKS AND PERIODICALS	1070	0	0	1070	0	0	0	1070
4. FURNITURE AND EQUIPMENT (A) PURCHASE	634	0	23	657	336	0	0	993
(B) RENTAL	376	0	4	380	0	0	0	380
5. OPERATIONAL SUPPLIES AND EXPENSES	1515	0	204	1719	854	0	0	2573
6. COST OF GOODS SOLD	0	0	1663	1663	0	0	0	1663
7. UTILITIES	1783	0	0	1783	0	0	0	1783
8. TAXES	374	0	48	422	0	0	0	422
9. RENOVATIONS AND ALTERATIONS	66	0	98	164	0	0	0	164
10. EXTERNAL CONTRACTED SERVICES	666	0	0	666	0	0	0	666
11. SCHOLARSHIPS, BURSARIES, ETC.	358	0	0	358	0	35	0	393
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	449	449	0	0	0	449
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	3624	3624
15. MISCELLANEOUS	942	0	123	1065	0	0	0	1065
16. INTERNAL COST ALLOCATIONS	-1058	0	1086	28	0	0	-28	0
TOTAL	37775	6	4827	42608	2161	35	3596	48400

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1978
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WINDSOR

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL								
(A) FORMULA	30662	0	0	30662	0	0	0	30662
(B) EXTRA FORMULA	0	0	0	0	0	0	0	0
(C) MCU GRANTS	717	0	0	717	0	0	0	717
(D) OTHER	0	0	0	0	275	0	0	275
TOTAL PROVINCIAL GRANTS	31379	0	0	31379	275	0	0	31654
(II) FEDERAL	0	0	0	0	1525	0	0	1525
(III) MUNICIPAL	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	6980	0	0	6980	0	0	0	6980
(B) TUITION NON-CREDIT	0	6	0	6	0	0	0	6
(C) MISCELLANEOUS	277	0	1233	1510	0	0	0	1510
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	315	315
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS AND NON-GOVT. GRANTS	70	0	0	70	211	0	0	281
5. SALES OF SERVICES AND PRODUCTS	0	0	3067	3067	0	0	0	3067
6. INVESTMENT INCOME	484	0	0	484	0	27	0	511
7. MISCELLANEOUS	92	0	0	92	0	0	0	92
8. INTERFUND TRANSFERS	0	0	0	0	0	0	0	0
TOTAL REVENUE	39282	6	4300	43588	2011	27	315	45941
TOTAL EXPENSES (FROM PAGE A2)	37775	6	4827	42609				
EXCESS OF REVENUE OVER EXPENSES	1507	0	-527	980				

ACTUAL OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA FOR THE FISCAL YEAR ENDED APRIL 30, 1978
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: YORK

FUNCTIONAL AREA: INSTRUCTION AND RESEARCH

OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	29355	0	29355	0	0	0	0	0	0	29355
(II) OTHER INSTRUCTION AND RESEARCH	2380	0	2380	0	0	0	0	0	0	2380
(III) OTHER SALARIES AND WAGES	7238	0	7238	2791	647	1761	3152	5230	451	21270
TOTAL SALARIES AND WAGES	38973	0	38973	2791	647	1761	3152	5230	451	53005
2. EMPLOYEE BENEFITS	3839	0	3839	270	59	150	304	484	36	5142
TOTAL SALARIES AND BENEFITS	42812	0	42812	3061	706	1911	3456	5714	487	58147
3. BOOKS AND PERIODICALS	0	0	0	1316	0	0	0	0	0	1316
4. FURNITURE AND EQUIPMENT (A) PURCHASE	311	0	311	19	20	14	22	153	1	540
(B) RENTAL	99	0	99	24	207	23	32	13	10	408
5. OPERATIONAL SUPPLIES AND EXPENSES	1792	0	1792	396	109	196	316	1132	62	4003
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	3400	0	3400
8. TAXES	0	0	0	0	0	0	0	3	661	664
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	895	0	895
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	1259	0	0	189	0	1448
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	310	0	0	0	310
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	16	16
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	609	0	609	24	27	181	182	191	288	1502
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	-2257	0	-2257
TOTAL	45623	0	45623	4840	2328	2635	4008	9433	1525	70392

COMPUTING COSTS: ACADEMIC 1374
NON-ACADEMIC 954
TOTAL 2328

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT
OF EXPENSE FOR THE FISCAL YEAR ENDED APRIL 30, 1978
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: YORK

OBJECT OF EXPENSE	TYPE OF FUND: OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	29355	195	0	29550	212	0	0	29762
(II) OTHER INSTRUCTION AND RESEARCH	2380	137	0	2517	1033	0	0	3550
(III) OTHER SALARIES AND WAGES	21270	361	1383	23014	1218	7	0	24239
TOTAL SALARIES AND WAGES	53005	693	1383	55081	2463	7	0	57551
2. EMPLOYEE BENEFITS	5142	42	126	5310	140	0	0	5450
TOTAL SALARIES AND BENEFITS	58147	735	1509	60391	2603	7	0	63001
3. BOOKS AND PERIODICALS	1316	0	0	1316	0	194	0	1510
4. FURNITURE AND EQUIPMENT (A) PURCHASE	540	2	80	622	448	0	0	1070
(B) RENTAL	408	4	3	415	13	0	0	428
5. OPERATIONAL SUPPLIES AND EXPENSES	4003	169	836	5008	955	3	0	5966
6. COST OF GOODS SOLD	0	0	2129	2129	0	0	0	2129
7. UTILITIES	3400	0	0	3400	0	0	0	3400
8. TAXES	664	0	0	664	0	0	0	664
9. RENOVATIONS AND ALTERATIONS	895	0	0	895	0	0	71	966
10. EXTERNAL CONTRACTED SERVICES	1448	0	0	1448	0	0	0	1448
11. SCHOLARSHIPS, BURSARIES, ETC.	310	0	0	310	82	168	0	560
12. PRINCIPAL AND INTEREST REPAYMENTS	16	0	1686	1702	0	0	0	1702
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1502	267	17	1786	367	0	0	2153
16. INTERNAL COST ALLOCATIONS	-2257	0	2257	0	0	0	0	0
TOTAL	70392	1177	8517	80086	4468	372	71	84997

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1978
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: YORK

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL								
(A) FORMULA	53380	0	0	53380	0	0	0	53380
(B) EXTRA FORMULA	177	0	0	177	0	0	0	177
(C) MCU GRANTS	1810	0	0	1810	6	0	72	1888
(D) OTHER	18	0	0	18	169	0	0	187
TOTAL PROVINCIAL GRANTS	55385	0	0	55385	175	0	72	55632
(II) FEDERAL	31	0	0	31	3325	0	0	3356
(III) MUNICIPAL	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	12530	0	0	12530	0	0	0	12530
(B) TUITION NON-CREDIT	0	963	0	963	0	0	0	963
(C) MISCELLANEOUS	347	174	3915	4436	0	0	0	4436
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	433	433
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS AND NON-GOVT. GRANTS	234	0	0	234	788	371	0	1393
5. SALES OF SERVICES AND PRODUCTS	1377	0	4578	5955	0	0	0	5955
6. INVESTMENT INCOME	265	0	0	265	0	345	0	610
7. MISCELLANEOUS	304	0	0	304	180	132	0	616
8. INTERFUND TRANSFERS	133	0	0	133	0	-146	13	0
TOTAL REVENUE	70606	1137	8493	80236	4468	702	518	85924
TOTAL EXPENSES (FROM PAGE A2)	70392	1177	8517	80086				
EXCESS OF REVENUE OVER EXPENSES	214	-40	-24	150				